

**SAINT LUCIA
INLAND REVENUE DEPARTMENT: INCOME TAX
EMPLOYEE DECLARATION APPLICATION FORM (TAX CODE)**

Complete and file with the Inland Revenue Department:

- a. When called upon to do so by the Comptroller;
- b. Within 7 days of change in the allowances and deductions claimed;
- c. When you commence new employment.

SHOULD YOU HOLD MORE THAN ONE FORM OF EMPLOYMENT, INFORM THE COMPTROLLER

Last Name NIC:

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First Name(s)

Home Address

Place of Employment

CLAIM FOR PERSONAL ALLOWANCES

<p>1. For Self Enter 25,000</p> <p>2. For Spouse unemployed and wholly maintained by me Enter 1,500</p> <p>3. Child Allowance:</p> <p style="padding-left: 20px;">a. For each child of myself or spouse whom I maintained including stepchild, adopted child or child born out of wedlock under 10 years Enter 1,000</p> <p style="padding-left: 20px;">b. For each child born during the income year; irrespective of age was an invalid child Enter 1,000</p> <p style="padding-left: 20px;">c. Education Allowance: For each child who has attained the age of ten years or was a student child either in St. Lucia or elsewhere in connection with education/training Enter 2,000</p> <p style="padding-left: 20px;">d. Higher Education Allowance: For a child or relative irrespective of age who was a University student whether in St. Lucia or elsewhere. Proof of maintenance and attendance at University is required Enter 5,000</p> <p>4. Allowance for Dependent Relative Enter 350</p> <p>5. Allowance for Housekeeper: For my relative whom I maintain and resides with me for the purpose of caring for my children. This allowance may be claimed by an individual who is a widower or widow, or is unmarried, divorced or separated Enter 200</p>	

ENTER TOTAL ALLOWANCES FROM FRONT PAGE HERE

6. Life Insurance:

- a. Premiums paid on the life of Self, Spouse and/or Children to local insurance companies is limited to the lower of:
 - i. Premiums Paid
 - ii. 10% of assessable income
 - iii. \$8000
- b. In the case of premiums paid to insurance companies not doing business in St. Lucia the deduction shall be the lower of:
50% of premiums paid or is limited to: 1/20 of assessable income or \$3000

7. Mortgage Interest: Max. \$30,000 (combined total with other allowances & deductions)

- a. Interest payable upon monies borrowed by Self and applied for the acquisition on construction of, or improvements to a dwelling house located in St. Lucia which is occupied by Self either alone or together with family, or occupied rent free by members of family.....
- b. House Insurance (insurance premiums amount paid for the year)

8. Student Loan: Max. \$30,000 (combined total with other allowances & deductions)

A resident individual is entitled to a maximum of \$30,000 in respect of any amount paid during the year of income by way of interest on money borrowed to finance *their* education.

9. Purchase of Shares in Co-operatives Societies: Max. \$5,000

Shares purchased up to a maximum of \$5000 shall be claimed.

10. Registered Home Ownership Savings (RHOS) Plan: Max. \$6,000

Relief is granted to a resident individual who makes contributions to an approved (RHOS) for the acquisition of your **FIRST** home. Up to a maximum of \$6,000 may be claimed.

11. Medical: (Min. \$400)

Claim Medical Insurance Premium OR an allowance of \$400.00

N.B. CERTIFICATE OF INTEREST IS REQUIRED FOR NOS. 7 & 8

12. Total Other Allowances & Deductions on Return Form (Alimony, Subscriptions etc.)

ADD TOTAL ALLOWANCES: ENTER HERE

CERTIFICATION

I hereby certify that the information given in this Declaration is **TRUE AND CORRECT.**

Date Signature

ANY PERSON WHO MAKES A FALSE DECLARATION IS GUILTY OF AN OFFENCE AND IS LIABLE ON SUMMARY CONVICTION TO A FINE OR IMPRISONMENT.

FOR OFFICIAL USE ONLY

EMPLOYER'S TPN:					
EMPLOYEE'S TPN:					

NAME OF EMPLOYEE
PLACE OF EMPLOYMENT
TAX CODE NUMBER:

Please give to your Accounts Department. Remember that you can be issued a new Code if your circumstances change.

.....
DATE

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COMPTROLLER OF INLAND REVENUE
