

Our Mission

The Inland Revenue Department stands committed in its impartial treatment of its customers. We aim to provide an efficient, professional and courteous service, while administering the relevant tax laws on behalf of the Government and people of Saint Lucia



For further information, please contact us at our:-

Head Office in Castries

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**Inland Revenue Department
Saint Lucia**

Penalties For Infringement of the Tax Laws of St. Lucia





Failure to file an Income Tax Return:-

The Inland Revenue Department shall impose a penalty not exceeding 5% of tax charged where a taxpayer does not file an Income Tax Return within the prescribed time or any extended time granted.

Failure to produce Books & Records:-

If the Inland Revenue Department requests a taxpayer to produce books and records and he does not comply, a penalty not exceeding \$500.00 shall be imposed, he can, on summary conviction, be fined \$1,000.00 and can be imprisoned for 1 year.

False statements, Declarations or Records:-

Any person who knowingly gives false information to the Inland Revenue Department or who willfully seeks to evade assessment or liability to tax is guilty of an offense, and can, on summary conviction be fined \$2,000.00 or be imprisoned of 2 years.

Failure to Deduct Tax:-

Inland Revenue shall impose a penalty of 10% of the tax which should be deducted, where a taxpayer fails to deduct or account for tax which should have been deducted. This is in addition to any interest charges which have accrued.



Failure to Deduct Withholding Tax & Tax from Payments to Contractors:-

Any person who fails to deduct withholding tax or tax from payment to a contractor is guilty of an offence and can on summary conviction, be fined \$1,000.00 or imprisonment of 1 year.

Failure to Furnish Correct Return of Income:-


Where any person fails to furnish a correct return of income for any year of income by reason of:-

1. his failure to disclose any assessable income accrued to him from any source;
2. the deduction or set off by him of any amount which is not allowable as a deduction or set off;
3. the claim by him of any expenditure or loss of any amount which was not expended or lost; or
4. his failure to disclose any fact, the disclosure of which would result in an increase in his liability to tax,

he shall be liable to any penalty in accordance with the following paragraphs.

Where the incorrectness of the return of income or the information was attributable to:-

- Neglect or carelessness, he shall be liable to a penalty not exceeding the amount of tax which would have been lost if he had been assessed on the basis of the incorrect return or information furnished by him; or

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- Fraud or wilful default, he shall be liable to a penalty not exceeding twice the amount of tax which would have been lost if he had been assessed on the basis of the incorrect return or information furnished by him.

If, any year of income, determination of chargeable income of any person results in an assessed loss, and the amount of such a loss is less than it would have been if it had been calculated on the basis of the return of income or information furnished by him by reason of any of the circumstances specified in subsection (1) and such incorrectness of the specified information was due to neglect, carelessness, fraud or wilful default, he shall be liable to a penalty not exceeding 10% of the difference between those amounts.

Failure to Pay Tax by Due Date:-

Inland Revenue shall impose a penalty of 10% of tax which is due, where a taxpayer fails to pay the whole or part of an instalment of tax which is due, or the balance of any tax to which he is liable. This is in addition to any interest charges which have accrued.

Failure to comply with notice to give information produce documents or give evidence to the Comptroller:-

Any persons who fail to comply within specified period of time with a notice issued by the Inland Revenue Department to produce books of accounts, or documents, furnish returns or information on behalf of himself or any other person shall be liable to a penalty of not exceeding \$500.00.

