



INLAND REVENUE DEPARTMENT SAINT LUCIA

*Your
Responsibility
as a
Taxpayer*



MISSION STATEMENT

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.

Now that you have registered with us, there are few matters which we would like to bring to your attention. These matters relate to your responsibilities as a taxpayer and our responsibilities to you.

YOUR RESPONSIBILITY

- (a) To inform the Inland Revenue Department regarding your liability to tax;
- (b) To declare actual income received from all sources;
- (c) To furnish all information requested;
- (d) To obtain a Return Form no later than the end of January every year;
- (e) To complete and submit the Return Form no later than March 31 or any extended deadline;
- (f) To inform the Inland Revenue Department regarding any change of address within one month of the change;
- (g) To pay taxes on the legally established dates.

WHAT CONSTITUTES TAXABLE INCOME?

- ***BUSINESS:***

Business, Profession or Vocation

Example:

- (a) Rendering of Services e.g. security
- (b) Contracts/Sub-contracts
- (c) Sale of goods e.g. Speculators
- (d) Profession e.g. Auto-mechanics, seamstresses, caterers



- **EMPLOYMENT:**

- (a) Wages
- (b) Salary/Leave Pay
- (c) Commission
- (d) Bonus
- (e) Gratuity
- (f) Allowance or Perks
(whether in cash or otherwise)
- (g) Directors Fees
- (h) Pension, annuity or other periodical payments
(e.g. Payments by way of alimony or maintenance)



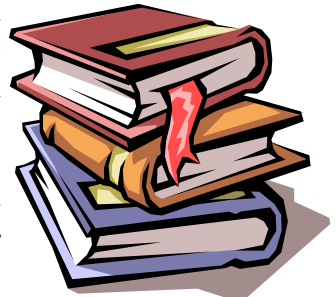
- **RENTAL AND ROYALTIES**

- **INTEREST OR DISCOUNTS**

HOW DO YOU OBTAIN YOUR ANNUAL RETURN FORM (TD FORM IT-1)?

If you have never received or never completed your Return Form, please contact the nearest office of the Inland Revenue Department and bring in the following documents:

- (a) Statement of annual remuneration or TD5 from your employer;
- (b) Certificate of Business Registration and Statement of account for the year(s) in particular, if you are carrying on a business;



You could also write to the nearest office of the Inland Revenue Department and furnish the following information:-

- (c) Your full name, social security number and postal address;
- (d) Full name and address of your employer;
- (e) Salary Statement for the year concerned the Tax Deductions and NIS contributions by the employer;
- (f) Details of your Business:
 - Name and Address of Business.
 - A copy of the Certificate of Business Registration and Statement of Accounts for the particular year.
 - Type of Business. (Sole Proprietorship of Partnership)
 - Date of commencement of business.
 - Nature of business.

Income Tax Return Forms can be obtained from our offices in Castries, Vieux-Fort and Soufrière.

WHEN DO YOU SEND IN YOUR RETURN FORM?

The Return Form must be submitted no later than 31st March , if you are employed, or three months after the end of your financial year of the business and/or company.

- ***CHANGE OF ADDRESS:***

If there is a change in your address you are required to inform the Inland Revenue Department within one month from the date of change.

- ***EXTENSION OF TIME:***

Extension of time can be considered if a written application is made, stating:-

- (a) The extended date requested;



(b) The reasons for your request for extension of time;

Application for extension of time must be made at least one month before the due date for the submission of the Tax Return Form.

APPEAL AGAINST ASSESSMENT

If you disagree with the assessment, you can appeal in writing thirty (30) days from the date of issue of the Notice of Assessment.

You may be required to pay an amount not exceeding fifty percent (50%) of the tax payable, even though an appeal has been made. Payment of tax, by way of instalments can be arranged with the Collections Section of the Inland Revenue Department.



TAX PAYMENT DATES

15th of the Month

The following are due and payable:

- P.A.Y.E.
- Withholding Tax
- 10% Contract Tax
- Travel Tax
- Insurance Premium Tax
- Hotel Accommodation Tax
- Passenger Facility Fee
- Motor Vehicle Rental Fee
- Mobile Cellular Tax
- Gaming Fees
- Withholding Tax

25th March, June, September

Instalments are due for

- Companies
- Self-Employed persons
- Professionals

31st March

- Filing of Income Tax Returns

31st January

Deadline for payment of:

- Bank License

THE INCOME TAX ACT

Deadline for submission of:

- Employer's Annual Return (TD5);
- PAYE and 10% Contract Tax;

You have committed an offence, if you:

- (a) Fail to submit a complete tax return within a stipulated period;
- (b) Submit an incorrect Annual Return Form;
- (c) Fail to declare your actual income;
- (d) Give incorrect information on matters affecting your tax liability;
- (e) Fail to furnish information required by the Inland Revenue Department.

INLAND REVENUE'S RESPONSIBILITIES

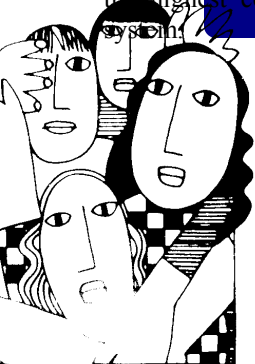
You are entitled to expect the Inland Revenue

- To be fair - By settling your tax affairs impartially;
By expecting you to pay only what is due under the law;
By treating everyone with equal fairness;
- To help you - To get your tax affairs right;
To understand your rights and obligations;
By providing clear leaflets and forms;
By giving your information and assistance at our enquiry offices;
By being courteous at all times;

YOUR RIGHTS AS A TAXPAYER

As a taxpayer, you have the right to be treated fairly, professionally, promptly and courteously by the employees of the Inland Revenue Department.

Our goals at the Inland Revenue is to protect your rights so that you will have the highest confidence in the integrity, fairness and efficiency of our tax system.



INFORMATION & ASSISTANCE IN PREPARING RETURNS

You have the right to information and assistance in complying with the tax laws. In addition to the basic instructions we provide with the tax forms, we make available a great deal of other information, for example:-

- Provision of walk-in Taxpayer Assistance at our offices in Castries, Vieux-Fort and Soufriere;
- Advice on the preparation of our tax return.

If you need a copy of your tax return, you can get this information free by writing or visiting the Inland Revenue Department.

PRIVACY & CONFIDENTIALITY

You have the right to have your personal and financial information kept confidential. Persons who assist in preparing your return or represent you must keep your information confidential. It is also your right to know why we are asking for your information, how we use any information you give and what might happen if you refuse to give the information.

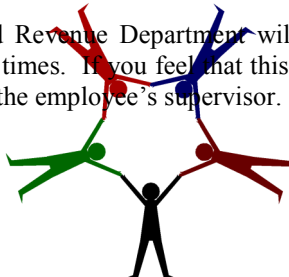
COURTESY & IMPARTIALITY

You are always entitled to courteous, considerate and impartial treatment from the staff of the Department. If you ever feel that an employee is not providing you with courteous, professional and efficient service you should ask to speak with the employee's supervisor and make a complaint.



PROTECTION OF YOUR RIGHTS

The employees of Inland Revenue Department will explain and protect your rights as a taxpayer at all times. If you feel that this is not the case, you should discuss the problem with the employee's supervisor.



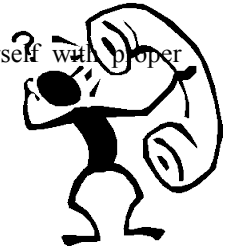
COMPLAINTS



If for any reason you have a complaint about the Department, you may write to the Comptroller of Inland Revenue.

REPRESENTATION

Throughout your dealings with us, you can represent yourself with proper written authorisation have another person represent you.



PAYMENT OF TAX

You are liable only for the correct amount of tax. Our purpose is to apply the tax laws consistently and fairly to all taxpayers.

AUDIT OF YOUR RETURN

If we inquire about your return or select it for examination it does not suggest that you are dishonest. Auditing is to ensure compliance with the tax laws. It may not result in more tax. You may even receive a refund.



INQUIRIES BY MAIL

We handle several enquiries and examinations by mail. We may send you a letter with either a request for information or a reason why a change needs to be made to your return.

If the requested information is given or an explanation is provided, we may or may not agree with you and will explain the reason for any changes.

You should not hesitate to write to us about any tax matter that you do not understand. If the matter cannot be resolved through the mail, a personal interview can be requested.

You should always  seek clarification about any issue that is unclear to you.

OBJECTION TO AN ASSESSMENT

If you do not agree with an assessment or examination you have the right to object within thirty days of the date of service of the assessment to the Department. To avoid delays in settling your objection, always ensure that documents to substantiate your claim are attached to your letter of objection.




APPEAL TO THE APPEAL COMMISSIONERS



- You can appeal a decision of the Inland Revenue Department to the Appeal Commissioners.

If the matter is still to your satisfaction, you may take the case to the High Court. The decision must involve a question of law including a question of mixed facts and law.



NOTES



For further information, please contact us at our:-

Head Office in Castries

Telephone Number: **1 758 468 4700**

Fax Number: **1 758 453 6072**

Tax Service Center in Vieux-Fort

Telephone Number: **1 758 468 4700 / 4960**

Fax Number: **1 758 454 9218**

Soufriere Sub-Office

Telephone Number: **1 758 459 7036**

Fax Number: **1 758 457 1596**

Website

www.irdstlucia.gov.lc