

ST. LUCIA  
INLAND REVENUE DEPARTMENT - INCOME TAX  
EMPLOYEE'S DECLARATION

Complete and file with the Inland Revenue Department:

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

**IF YOU HOLD MORE THAN ONE EMPLOYMENT; INFORM THE COMPTROLLER**

Last Name .....

First Name(s) .....

Home Address .....

Place of Employment .....

NIC: 

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**CLAIM FOR PERSONAL ALLOWANCES**

- 1. **For Self** ..... Enter 18,000
- 2. **For Spouse** unemployed and wholly maintained by me ..... Enter 1,500
- 3. **Child Allowance:**
  - 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
  - b. For each child born during the income year; irrespective of age was an invalid child ..... Enter 1,000
  - 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
  - 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
- 4. **Allowance for Dependant Relative** ..... Enter 350
- 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

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**ENTER TOTAL ALLOWANCES FROM FRONT PAGE HERE**

**6. Life Insurance Deduction:**

1. Premiums paid on the life of Self, Spouse and/or Children to local insurance companies is limited to the lower of:
  - a. Premiums Paid
  - b. 10% of assessable income
  - c. \$8000
2. 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 Deduction:**

- 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. .... Maximum 18,000
- b. House Insurance .....

**8. Student Loan:**

A resident individual is entitled to a maximum of \$3000 in respect of any amount paid during the year of income by way of interest on money borrowed to finance tertiary education.

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

**9. Deduction for Purchase of Shares in Co-operatives Societies: Maximum \$5,000**

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

**10. Registered Home Ownership Plan (RHOS Plan)**

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:**

Claim Medical Insurance Premium or an allowance of \$400.00

**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

.....  
COMPTROLLER OF INLAND REVENUE
