

an additional two months may be granted. Qualifying circumstances include but are not limited to – natural disaster; out of state for medical treatment; illness; death of representative or return preparer; studies; work assignments; and any other reason deemed reasonable by the Comptroller.

Past due Returns

A taxpayer may make a request in writing for time to file outstanding returns. The taxpayer will be granted reasonable time to submit the missing returns. Failure to comply will result in the generation of an “estimated assessment” and/or the seeking of summary conviction in accordance with Section 140 of the Income Tax Act.

An extension of time is not granted here. It is just additional time permitted to accommodate filing.

Please note: Requests for the extension of time will be dealt with within ten (10) working days.

A request for an extension of time for more than 2 consecutive periods will only be granted in exceptional circumstances.

Our Mission

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

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EXTENSION OF TIME REQUESTS



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Some Taxpayers need more time to submit their monthly or annual obligations to the Inland Revenue Department (IRD). The Income Tax Act Cap 15.02 - Section 96 and VAT Act - Section 38 make provision to allow for an extension to submit certain tax returns after the deadline with no late filing penalty whatsoever. However, this extension of time to file does not extend the payment due date.

The IRD may allow taxpayers to delay return submissions for up to three months in the first instance and an additional three (3) months for further extensions in cases of annual submissions, and not more than twenty one (21) days in cases of monthly submissions. The IRD may grant extensions for filing, even if the taxpayer making the request owes taxes.

Who can Request an Extension of Time?

All taxpayers can request an extension of time. An extension of time request **must** be made in writing to the Comptroller and an

explanation for the delay given.

Note for Income Tax: Even when the taxpayer will be in a refundable position, he or she should be advised to request an extension if he or she is unable to meet the filing deadline to avoid the late filing penalty. This penalty is calculated on the tax charged and not tax balance after credits and prepayments.

Making a request: In order to get an extension of time for submitting a tax return the taxpayer **must provide a written request** to the Inland Revenue Department. The request must state the taxpayer's name (request from representative); Tax Identification Number (TIN) or NIC number; the tax type; the tax period; and, reasons for the request.

For the request of extension of time to be considered, it **must** be applied within the following time limits:

1. **Corporate Income Tax** – at least one month before the original filing deadline;
2. **Personal Income Tax** – at least one week before the original filing deadline (3rd month following the end of their tax year for annual submissions);
3. **Employers Annual Return with accompanying TD5s** - at least one month before the original filing deadline;
4. **Value Added Tax** – before the 21st of the following month.

A request for an extension of time should not be used to ignore taxes owed. It is an agreement with the IRD that the returns will be submitted within the additional time granted.

Upon request for an extension, the taxpayer must take the necessary steps to submit the actual return at the agreed time and avoid delaying the submission of any further returns.

An extension to file only allows more time to submit, not more time to pay. If there are taxes to be paid, payments must be made by the original due date of the return. Taxes not paid by the original date are subject to the late payment penalty and interest.

Why Would A Request for An Extension of Time Be Denied?



A request for an Extension of time would be denied if:

- The request is beyond the maximum time allowed;
- The request is made **after** the original due date; or
- The taxpayer has other outstanding returns.

Ensure return is submitted by the new due date: Once an extension is granted taxpayers are to ensure that they meet the new deadline, as an additional extension may not be granted.

Additional Requests

Any request for additional time would require the taxpayer to submit a letter explaining why more time is needed for the submission. In such cases

