



A Guide To

COMPLETING YOUR VAT RETURN



GOVERNMENT OF SAINT LUCIA
INLAND REVENUE DEPARTMENT
VALUE ADDED TAX (VAT)

TABLE OF CONTENTS

| | PAGE |
|--|-------------|
| Introduction | 1 |
| <hr/> | |
| Section 1 Who is required to file a VAT return and make VAT payments? | 2 |
| <hr/> | |
| Section 2 Compiling Data to complete the VAT return | 2 |
| <hr/> | |
| Section 3 Completing The Vat Return | 4 |
| <hr/> | |
| Section 4 Filing Returns And Making Payments | 12 |
| <hr/> | |
| Section 5 Frequently Asked Question | 13 |
| <hr/> | |
| Appendix 1 Specimen VAT Return | 16 |
| <hr/> | |

Introduction

This guide is to assist you in preparing your Value Added Tax (VAT) return. Please follow the instructions given to avoid any mistakes. If you have any queries that may not have been mentioned in this guide, kindly contact the Inland Revenue Department (IRD) and we will be most willing to assist you. A sample of the VAT return is enclosed as a reference to completing your return.

Please note that this guide is not a substitute for the VAT Act and its Regulations and, in the case of an inadvertent conflict, the Legislation will prevail.

All references made to the Act refer to Value Added Tax Act Cap 15.42 and Amendments.

Remember to follow closely the instructions given and note that you may be charged a penalty and interest for late filing and late payment of VAT due.

To find out more on VAT, contact the Inland Revenue Department at:

Tel : 1 758 468 4700 Fax: 758 453-6072

Email: customerservice@ird.gov.lc

Website: www.irdstlucia.gov.lc

SECTION 1

Taxable Person

A taxable person is anyone who is registered or required to be registered for VAT.

Tax Period

A tax period is a calendar month and includes all sales and purchases that have taken place between the first of the month and the last day of the month.

Who is required to file a VAT return and make VAT payments?

The VAT Act requires a registered person to account for and pay VAT for each period or part thereof during which the person is registered. A VAT return and payment is due within 21 days after the end of the tax period to which it relates. The VAT Act considers a registered person to be a taxable person.

At the end of each tax period – usually every month a VAT return needs to be completed. The return informs the IRD:

- The total amount of supplies (Sales/Services)
- The total amount of purchases made (imports and local purchases)
- The amount of VAT charged to your customers. (Output VAT)
- The amount of VAT paid on your purchases (Input VAT)
- The Net amount of VAT you must pay or be refunded

Due Date

A VAT return is due on the 21 days after the end of the tax period. For example, the VAT return for the tax period of October (i.e. October 1 – October 31) is due on or before November 21st.

If the 21st falls on a weekend or a public holiday, the return is due on the next business day.

SECTION 2

Compiling Data to complete the VAT return

In order to complete the VAT return you must maintain the appropriate VAT records and accounts for all transactions during the tax period. The records to be

maintained consist of the following

- tax invoices
- sales receipts
- debit and credit notes
- correspondence relating to bad debts
- any other supporting document for sales and purchases

After the end of the month, the totals for the month are inserted into relevant lines of the VAT return for submission to the IRD.

Nil Return

If you are a VAT registered business, and during the tax period you were temporarily closed or you have not traded in the period and have no VAT on purchases, you are still required to file a return. When completing your return, as outlined above you must enter “NIL” or “0” on all lines of the return. The return should then be submitted to the IRD by the due date.

First Return

You must include allowable goods, services and fixed assets which were purchased or obtained after the date of registration.

Final Return

If you are ceasing operations or your sales are below the VAT threshold you must contact IRD for information on the Cancellation of Registration.

When completing your final return, you must include the value on your inventory and assets on hand on the effective date of the cancellation of registration.

On your final return you must account for VAT on stocks and assets on hand at the close of business on the effective date of cancellation of registration.

Errors on Earlier Returns

If you identify an error made in calculating your VAT payable or refundable for a previously submitted return you can make the necessary amendments or adjustments. This adjustment or amendment can be made at any time within 3 years after the return was filed. You should **not** make any adjustment or amendments to the subsequent returns.

Where an error has been identified visit the IRD website www.irdstlucia.gov.lc or one of our offices to obtain a VAT Disclosure of Errors Form. The form should be completed with the relevant information and submitted to IRD, along with any additional tax due.

This form can also be used to disclose careless inaccuracies. In the outlined space, provide details of the circumstances that gave rise to the understatement or

overstatement of the tax due / or refundable. A separate Disclosure Form must be completed for each tax period been adjusted. The disclosure of errors form should not be used to

- Claims for bad debt relief
 - Adjust for items taken for personal and employee use
 - Account for credit and debit notes
-

SECTION 3

Completing The Vat Return

The VAT return has 2 parts. Part 1 is the prefilled area of the returns. In Part 2 enter the details of the sales and purchases made by your business during the respective tax period.

Before proceeding to complete your return, please keep these points in mind

- You should not alter the details already printed on the return, particularly the dates. Each return has a unique document, thus if the return is incorrect or you have a query, contact IRD by telephone or email customerservice@ird.gov.lc
- Correct any mistakes by crossing the figure out; then write in the correct amount and initial the amendment.
- If you have made any major capital acquisitions, then please ensure you claim these in the month. Also ensure that you keep your tax invoices for the month in a manner that allows them to easily retrievable for audit purposes.
- There is no need to attach a copy of the VAT invoices or sales receipts when submitting the VAT return. However, **the records must be kept for 6 years.**
- If an outstanding debt is being written off as a bad debt during the month, ensure you claim any VAT previously charged on this debt as an input tax credit (prorate if only part of the debt is being written off).
- When completing your return, ensure you include the range of tax invoices used for the tax period in which you are doing the return. These invoices should reflect the information that you have included on the VAT return;
- You must complete all boxes in the “Declaration” section.
- The amounts declared in the VAT return and the payment must be made in Eastern Caribbean currency (XCD).

PART 1 – Identification Section

This part is system generated and outlines the document number, as well as the respective tax period which the return is for. Prior to completing the return, ensure the details relating to your business are accurate.

Your name and address

If the name or address has changed or is incorrect you should not make the corrections to the form. If the information is incorrect contact IRD and outlined the error. Where a change has been made to your details, request a ‘Change of Registration Details Form.

Tax Identification Number (TIN) Ensure this is number assigned to you at the time of your VAT Registration.

Tax Period

This is the tax period the return relates to. Ensure that the period is the same as the month you would like to file for.

Assessment Period

This outlines the length of your reporting period. It is important you only report transactions that took place in the respective assessment period

Due Date

If you file your return after the due date a late filing penalty of EC\$250.00 monthly and a late payment penalty of 10% of the tax payable will be levied. There will also be interest of 1.25% of the tax payable charges.

PART 2 – Tax Declaration & Calculation

This part is separated into 3 sections.

- Computation of Output Tax
- Computation of Input Tax Deductions
- Computation of tax Payable or Excess Input Tax

Computation of Output Tax

Output tax is the VAT that is charged on your sale of good and services and the amount accounted for by registered taxpayers for the import of service.

In calculating the output tax and completing the VAT return, please remember that output tax should also be accounted for on the following:

- Supplies to your staff
- Sales of business assets on which input VAT was allowed
- Gift of goods to related parties and approved charities
- Hire or Loan of goods to someone else
- The full value of goods sold in exchange for other goods or services
- Goods which you or your family have taken out of the business
- Commission received, but not financial or insurance commissions, which are exempt.
- Any other taxable business income (including royalties or fees).
- Consideration and charges made on intercompany transactions.

Complete the output lines as follows:

100. Standard Rated Sales - VAT Inclusive 12.5 % Enter the total value of goods and services plus 12.5 % VAT that you charged your customers.

101. Import of Services - VAT Inclusive 12.5% What is an import of service? It is when a non-resident company provides a service to you and it is not used to earn your standard rated, reduced rate or zero rated sales. Enter the value of the service plus the 12.5% VAT due. (For more detail on Import of Services see the leaflet entitled Import of Services)

105. Sales by Other Providers in Tourism Sector – 10% VAT Inclusive Enter the total value of goods and services plus 10 % VAT that you charged your customers. Line is applicable to restaurants and admission to heritage sites and other touristic attractions

106. Sales by Accommodation Providers &– 7% VAT Inclusive Enter the total value of goods and services plus 7 % VAT that you charged your customers. Line is applicable to tourism accommodation providers.

| | |
|--|---|
| 110. Zero Rated (Duty Free) Sales | Enter the total value of Duty free sales for the period |
| 111. Zero rated (Export) Sales | Enter the total value of export. You should retain the Customs and Excise Department documentation certifying that the goods were exported. |
| 112. Zero rated (Other) Sales | Enter the total value of sales subject to the zero rate with the exception of duty free and export sales. A list of goods subject to the zero rate is outlined in the First Schedule of the VAT Act |
| 115. Exempt Sales | Enter the total amount of sales that are exempt from VAT. A list of goods is exempt from VAT is outlined in the Second Schedule in the VAT Act. |
| 120. Total Sales | Total the amounts entered in Boxes 100 to 115 (add lines 100 to 115) in Box 120. |
| 125. VAT Payable on Standard Rated Sales | Enter the total VAT collected on the standard rated goods and services (use the tax fraction $12.5/112.5 \times$ Box 100 to arrive at this figure) in Box 125 |
| 126. VAT Payable on import of service | Enter the total VAT attributable to the import of service (use the tax fraction $12.5/112.5 \times$ Box 101 to arrive at the figure) in Box 126 |
| 130. VAT Payable on Supplies by Other Providers in Tourism Sector | Enter the total VAT collected on the supplies by other providers in the Tourism sector (use the tax fraction $10/110 \times$ Box 105 to arrive at the figure) in Box 130 |
| 131. VAT Payable on Supplies by Accommodation Providers | Enter the total VAT collected on supplies by accommodation providers. (Use the tax fraction $7/107 \times$ Box 106 to arrive at the figure) in Box 131 |

135. VAT Adjustments

If you have issued a debit note to a registered taxpayer to collect additional VAT or have received a credit note to repay VAT overpaid or recovered a Bad Debt, enter the **VAT only** in box 135.

136. VAT payable on Capital Goods/Raw Materials (Deferred Option)

If approved as for deferred payment as per SI. 127 of 2017, enter the VAT charged by Customs & Excise Department on capital goods/raw materials under the approved deferred VAT option. You should retain the Customs and Excise Department documentation relating to the transaction

140. Total Output Tax

Total the amounts in Box 125 to Box 136 (add lines 125 to 136) in Box 140

Computation of Input Tax

Input Tax is the VAT you have paid or is payable to your suppliers for goods and services you purchase to earn your income.

In calculating the input tax and completing the VAT return, please remember that input tax cannot be claimed on the following items:

- Business entertainment
- Purchases for non-business activities
- Motor vehicles for Private Use
- Subscriptions to a club, association or society of a sporting, social or recreational nature
- Expenses incurred for the production of exempt supplies.

If your business trades in both taxable and exempt supplies, an adjustment must be made for the input tax claimed. Where the input tax is for the production of both the taxable and exempt supplies, the input tax must be apportioned. The allowable input tax for is calculated as follows:

A/ B X I = Allowable Input Tax

Where A = Taxable Supplies
B = Total Supplies
I = Input tax on mixed supply

(For more information on mixed supplies and apportionment see the leaflet Mixed Supplies)

Complete the input lines as follows:

- | | |
|---|---|
| 200. Value of Imports (VAT exclusive) | Enter the total of customs value of all goods imported and cleared and duties and taxes paid (excluding VAT). <i>Complete this box and corresponding Line 215 only if you imported goods during the month.</i> |
| 205 Value of Domestic Purchases - VAT Exclusive | Enter the value of all local goods and services purchased at 12.5% (Standard rated, exempt and zero rated) . This also includes purchases from VAT un-registered persons and services acquired during the tax period excluding purchases at 10% and 7% |
| 210 Value of Domestic Purchases (10%) VAT Exclusive | Enter the value of all local goods and services purchased at 10% |
| 211 Value of Domestic Purchases (7%) VAT Exclusive | Enter the value of all local goods and services purchased at 7% |
| 212 Value of capital goods purchased (VAT exclusive) | From the information outlined in lines 200 and 205 enter the value of total fixed assets imported or purchased locally during the period. Amounts should be VAT exclusive |
| 215 VAT paid on Imports | Enter the amount of VAT paid to the Comptroller of Customs for all imports. This information can be obtained from Customs & Excise Department's receipt |

216 VAT Paid on Import of Services

Enter the VAT allowable on import of service. In the case where the service is used of exempt supplies, no input tax can be claimed. The input tax on an import of service must be apportioned if it was incurred to earn sales from both taxable and exempt goods / services.

217 VAT claimed on Raw Materials / Capital Goods (Deferred Option)

Similar to line 136, if approved for deferred payment as per SI 127 of 2017, enter the VAT allowable on the import of the raw materials/capital goods under the deferred option. Claim only include the input tax that is allowable as per the VAT Act

220 VAT paid or payable on domestic purchases – 12.5%

Enter the total amount of domestic purchases VAT paid or payable to other registered taxpayers for which you received a tax invoice or a sales receipt at 12.5% whether or not you have actually paid the invoice. Claim only the amounts that are allowable as per the VAT Act

225 VAT paid or payable on domestic purchases - 10 %

Enter the total amount of domestic purchases VAT paid or payable to other registered taxpayers for which you received a tax invoice or a sales receipt at 10 % whether or not you have actually paid the invoice. Claim only the amounts that are allowable as per the VAT Act

226 VAT paid or payable on domestic purchases - 7 %

Enter the total amount of domestic purchases VAT paid or payable to other registered taxpayers for which you received a tax invoice or a sales receipt at 7 % whether or not you have actually paid the invoice. Claim only the amounts that are allowable as per the VAT Act

230. VAT Adjustments

If you have received a debit not from a registered taxpayer for VAT short paid or have issued a credit not to a registered taxpayer for VAT overpaid or recognized a bad debt, enter the VAT only on Box 230

| | |
|--|---|
| 235 Credit from Previous Period | Enter any credit from the previous period. If unsure, this figure can be found on Line 325 of the previous month's return |
| 240 Total Input Tax | Total the amounts in Box 215 to Box 235 and enter in Box 240 |

Computation of Tax Payable or Excess Input Tax

This section allows you to calculate your VAT payable for the period, and also allows you to compute any credit that can be carried forward to the next period.

Complete this section as follows:

| | |
|-----------------------------------|--|
| 300. Tax Payable | If the amount shown in Box 140 is greater than amount shown in Box 240 enter the difference between the two amounts in Box 300. This figure is the tax payable before calculating any penalties and interest if filing and paying after the due date. |
| 305. Penalty Due | If filing after the due date the penalty for late filing is two hundred and fifty dollars (\$250.00) per month or part of the month the return and a late payment penalty of 10% of the tax payable. (e.g. If a return is due on the 21st of November and you file on the 23rd of November, you will pay EC\$250.00 as you are two days late). |
| 310. Interest Payable | If filing after the due date, interest is charged at 1.25% per month or part of a month for the period during which it remains unpaid. Enter interest calculated on Box 310 |
| 315. Total Due | Total Box 300 to Box 310 and enter total on Box 315 |
| 320. Amount Paid on Filing | Enter the amount that you are paying when submitting your VAT Return in Box 320 |

325. Excess Input Tax for the Period If the amount shown in Box 240 is greater than amount shown in Box 140. This figure is the excess input tax before the late filing penalty is calculated. If filing late deduct the figure calculated on Box 305 to determine the excess input tax. Enter the figure on Box 325

Checklist

Upon completion of your VAT return, answer the following questions:

- Have you completed every box, writing “Nil” or “0” where applicable?
 - Have you made the necessary adjustments in Boxes 135 and 230 for credit notes or debit notes received and issued?
 - Have you made the necessary adjustments in Boxes 135 and Boxes 230 for bad debts written off or recovered?
 - Have you signed and dated the return?
 - If you are paying by cheque, ensure that the date, signature, and amounts are correct. Also ensure that the words and amount agree.
 - Is it made payable to Accountant General?
 - Have you made a copy of the completed return for your records?
-

SECTION 4

Filing Returns & Making Payments

All registered persons must submit a VAT return **each** month. The VAT return must be submitted no later than 21 days after the end of the tax period.

If any tax is payable for the tax period, the amount must also be paid at the time the VAT return is submitted. For example, if the amount of VAT collected from sales in October is greater than the amount of VAT paid on purchases during October, then the difference must be paid at the same time the VAT return is submitted.

If you have any further queries you can contact IRD at the following locations:

3rd Floor
Blue Coral Mall
Bridge Street
Castries
1-758-468-4700

1st Floor
Uptown Business Centre
New Dock Road
Vieux-Fort
1-758-468-4960

SECTION 5

Frequently Asked Question

1. How do I obtain a copy of my VAT return?

The VAT returns are posted monthly before the end of the respective tax periods. If you have not received or misplaced the VAT return, please contact our Taxpayer Services Unit at 468-4766 / 4730 or email customerservice@ird.gov.lc

You can also file your return electronically via IRD's online platform <https://efiling.govt.lc>

2. Can the VAT return cover more than one tax period?

No, each VAT return should cover only one calendar month. If for some reason, you have not filed a return for several months, then you will be required to submit one return for each month that you have missed.

3. What if I have to be away from my business for some time, how do I file my VAT return?

You can submit returns and make payments electronically via online platform <https://efiling.govt.lc>

Also, you must arrange for someone to complete and submit your VAT returns and make the payments on your behalf.

4. I have lost my VAT Return; how do I obtain another copy of the

return?

You may obtain a copy by contacting our Taxpayer Services Unit at 468-4766 / 4730 or via email customerservice@ird.gov.lc.

5. I made a mistake when completing my return, what should I do?

Correct any mistakes by crossing the figure out; then write in the correct amount and initial the amendment.

6. I noted a mistake was made on a return I filed for a previous period, how do I correct the mistake?

Where an error has been identified visit the IRD website www.irdstlucia.gov.lc or one of our offices to obtain a VAT Disclosure of Errors Form. The form should be completed with the relevant information and submitted to IRD, along with any additional tax due.

7. If a sole proprietor or Company owns more than one branch, can one VAT return be submitted for each branch?

No. The sole proprietor or Company will be required to submit only **one** VAT return for all his businesses. However, where a separate legal entity exists a VAT return should be filed for each entity.

8. I have received a Notice of Assessment, but I do not agree with it. What should I do?

You can object to the notice of assessment. You can obtain a copy of the Notice of Objection on our website (insert URL) or contacting us at 4468-4766 / 4730 or email customerservice@ird.gov.lc.

When completing the form detail, the reasons for your disagreement and attach supporting documentation.

9. I have not received my refund after I have submitted a claim?

You should get your refund at the end of the first calendar month after you made the claim. If your return is audited, you should receive your refund within **10 working days**.

If you do not receive your refund after the stipulated period, the rate of

interest payable is 4% per annum or part thereof and is calculated as simple interest.

10. I do not have proof that the person providing service is registered for VAT?

The person must provide you with a legitimate VAT registration number in order for you to claim any input VAT. If you are unsure, you can verify by reviewing the VAT Registrants List on our website.

11. I cannot make an accurate return by the due date?

Contact the Inland Revenue Department for assistance at telephone number 468-4730/4766 or customerservice@ird.gov.lc

12. My Business is Bankrupt?

You must inform the Inland Revenue Department of the position immediately. Keep all records for examination by the IRD, who will take the necessary actions for the recovery of any VAT due from or refundable to you.

13. My records were lost or destroyed?

You must immediately inform the Comptroller of IRD in writing giving full details of your circumstance.

14. My business circumstances change?

Visit our website (insert URL) to obtain a copy of the Change of Registration Details form or you can contact us at 468-4700 / 4766 / 4730 or email customerservice@ird.gov.lc.

If you have any further queries you can contact IRD at the following locations:



V003 Ver. 11

TAXPAYER'S RECEIPT**CERTIFICATE**

Document No. :

3560075

Due date:

November 16, 2020

| | | | | | |
|------------------------------|--------------|-------------------------------------|-------------------------------|-----|------|
| V.A.T. Taxpayer Account No.: | Tax Period: | Assessment Period date: | For Official use | | |
| 0123XXX | October 2020 | October 1, 2020 To October 31, 2020 | Amount | DUE | PAID |
| | | | Tax | | |
| | | | Penalty | | |
| | | | Interest | | |
| | | | Total | | |
| | | | Unverified Credit Cry. Fwd.:: | | |
| | | | Signature of Revenue Officer | | |

COMPANY'S NAME LTD
P.O. BOX 000
CASTRIES
ST. LUCIA

TAX RETURN - COMPANY'S NAME LTDDocument No. :
3560075Date Issued :
November 12, 2020

2020

10

| | | | |
|------------------------------|--------------|-------------------------------------|-------------------|
| V.A.T. Taxpayer Account No.: | Tax Period: | Assessment Period date: | Due date: |
| 0123XXX | October 2020 | October 1, 2020 To October 31, 2020 | November 16, 2020 |

PART 2 - TAX DECLARATION AND CALCULATION**COMPUTATION OF OUTPUT TAX**

| | |
|---|--------|
| (100) Standard Rated Sales - V.A.T. Inclusive (12.5%) | (100) |
| (101) Import of Service - V.A.T. Inclusive (12.5%) | (101) |
| (105) Sales by Other Providers in Tourism Sector - VAT Inclusive 10% | (105) |
| (106) Sales by Accommodation Providers - VAT Inclusive 7% | (106) |
| (110) Zero Rated [Duty Free] Sales | (110) |
| (111) Zero Rated [Export] Sales | (111) |
| (112) Zero Rated [Other] Sales | (112) |
| (115) Exempt Sales | (115) |
| (120) TOTAL SALES (Add boxes 100 to 115) | (120) |
| (125) V.A.T. payable on Standard Rated Sales Box 100 x (12.5/112.5) | (125) |
| (126) V.A.T. payable on Import of Service Box 101 x (12.5/112.5) | (126) |
| (130) VAT Payable on Sales by Other Providers in Tourism Sector Box 105 x (10/110) | (130) |
| (131) VAT Payable on Sales by Accommodation Providers Box 106 x (7/107) | (131) |
| (135) VAT Adjustments | (135) |
| (136) VAT payable on Capital Goods/Raw Materials (Deferred Option) | (136) |
| (140) TOTAL OUTPUT TAX (add boxes 125 to 136) | (140) |

COMPUTATION OF INPUT TAX DEDUCTIONS

| | |
|---|--------|
| (200) Value of Imports (VAT Exclusive) | (200) |
| (205) Value of Domestic Purchases - VAT Exclusive | (205) |
| (210) Value of Domestic Purchases (10%) - VAT Exclusive | (210) |
| (211) Value of Domestic Purchases (7%) - VAT Exclusive | (211) |
| (212) Value of Capital Goods purchased (VAT Exclusive) | (212) |
| (215) VAT paid on Imports | (215) |
| (216) VAT Claimed on Import of Services | (216) |
| (217) VAT Claimed on Raw Materials / Capital Goods [Deferred Option] | (217) |
| (220) VAT Paid or payable on domestic purchases (12.5%) | (220) |
| (225) VAT Paid or payable on domestic purchases (10%) | (225) |
| (226) VAT Paid or payable on domestic purchases (7%) | (226) |
| (230) VAT Adjustments | (230) |
| (235) Credit from a previous period by IRD | (235) |
| (240) TOTAL INPUT TAX (add boxes 215 to 235) | (240) |

COMPUTATION OF TAX PAYABLE OR EXCESS INPUT TAX

| | |
|---|--------|
| (300) Tax payable (if box 140 is greater than box 240, enter the difference here) | (300) |
| (305) If paying after the due date, calculate the penalty due and enter here (\$250.00 for late filing and 10% of tax payable from box 300 for late payment) | (305) |
| (310) If filing after the due date, calcualte interest payable for this period (1.25% per month of tax payable from box 300)E | (310) |

FOR INLAND REVENUE USE

| | | | | |
|---|---|---|--|---|
| TAX RETURN - COMPANY'S NAME LTD | | Document No. : 3560075 | Date Issued : November 12, 2020 | 4240  |
| V.A.T. Taxpayer Account No.: 0123XXX | Tax Period: October 2020 | Assessment Period date: October 1, 2020 To October 31, 2020 | Due date: November 16, 2020 | |

(315) TOTAL DUE (add boxes 300, 305 and 310 and show the total here)

(315)

(320) AMOUNT PAID ON FILING

(320)

(325) Excess Input Tax as calculated by the taxpayer (if box 240 is greater than box 140, enter the difference here)

(325)

Range of tax invoices used this period: from to

CERTIFICATE

I hereby certify that the information given in this return is true, correct and complete in every respect and I further declare that I have the legal authority to submit this return.

Name Signature

Position Date

For Inland Revenue Use

| Amount | DUE | PAID |
|------------------------------|-----|------|
| Tax | | |
| Penalty | | |
| Interest | | |
| Total | | |
| Signature of Revenue Officer | | |

IT IS A SERIOUS OFFENCE TO SUBMIT A FALSE RETURN



Tel. 1-758-468-4700
Email: customerservice@ird.gov.lc

Website: irdstlucia.gov.lc

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Inland Revenue Department
November 2020
