



**GOVERNMENT OF SAINT LUCIA  
INLAND REVENUE DEPARTMENT**

**VALUE ADDED TAX  
NOTICE OF OBJECTION**

Please complete all section to ensure the Department considers your objection.  
The Objection can be filed by the registered taxpayer or appointed representative.  
More information on "Objections to Assessments" or "Decisions" can be sourced in the VAT Act or the Objections/Appeals Guide.

**1 Registration Information**

Tax Identification Number

Registered Name

Trade Name

Business Address

Business Mailing Address

Telephone No

Fax No.

Email Address

**2 Objecting to an Assessment**

I am objecting to the tax payable or credit amount stated in the assessment notice dated   
Kindly attach a copy.     
*DD MM YY*

**a. Grounds for Objecting to an Assessment.**

Please carefully check the grounds for objection, and tick the relevant box (es). If none of the grounds listed are appropriate please, provide a letter explaining your objection. You may tick more than one box.

**The Issuance of an Assessment:**

- |   |  |
|---|--|
| <input type="checkbox"/> (a) Standard rated Sales – VAT Inclusive (Box 100)           | <input type="checkbox"/> (b) Goods and Services provided by a Hotel (Box 105)                |
| <input type="checkbox"/> (c) Zero Rated Sales (Box 110)                               | <input type="checkbox"/> (d) Exempt Sales (Box 115)  |
| <input type="checkbox"/> (e) VAT payable on Standard Rated Sales (Box 125)            | <input type="checkbox"/> (f) VAT payable on goods and services provided by a Hotel (Box 130) |
| <input type="checkbox"/> (g) VAT Adjustments (Box 135)                                | <input type="checkbox"/> (h) Value of Imports (Box 200)                                      |
| <input type="checkbox"/> (i) Value of Domestic Taxable Purchases (205/210)            | <input type="checkbox"/> (j) VAT paid on imports (Box 215)                                   |
| <input type="checkbox"/> (k) VAT paid/payable on Domestic Taxable Purchases (Line 13) | <input type="checkbox"/> (l) VAT Adjustments (Box 230)                                       |
| <input type="checkbox"/> (m) Credit for this Period (Box 220/225)                     | <input type="checkbox"/> (n) Total input Tax (Box 240)                                       |
| <input type="checkbox"/> (o) Tax payable (Box 300)                                    | <input type="checkbox"/> (p) Penalty for Late Payment (Box 305)                              |
| <input type="checkbox"/> (q) Penalty for Late Filing (Box 305)                        | <input type="checkbox"/> (r) Interest Due (Box 305)  |
| <input type="checkbox"/> (s) Total Tax, Penalties & Interest Due (Box 315)            |  |



**3. Objecting to a Decision**

I am objecting to the decision stated in your letter dated  
Kindly attach a copy.

|    |    |    |
|----|----|----|
|    |    |    |
| DD | MM | YY |

**a. Grounds for Objecting to a Decision.**

Please carefully check the grounds for objection, and tick the boxes relevant to your situation. You may tick more than one box.

- (a) Application for Registration
- (b) Cancellation of Registration
- (c) Extension of time to file
- (d) Extension of time to pay
- (e) Civil Penalties
- (f) Payment of a Security Deposit
- (g) Refund of Tax
- (h) Basis used to determine the amount of Input tax allowed.
- (i) The decision requiring a person to file an additional or another return
- (j) A decision made by the Appeals Commission in relation to accepting an objection after the required time (30 days).
- (k) A decision made by the Comptroller in relation to accepting an objection after the required time (30 days).
- (l) The appointment of a person to be the Representative of a taxable person for the purposes of Section \_\_\_\_\_
- (m) Other. Specify Section \_\_\_\_\_

**4. Reasons for Objections**

Please provide in detail the grounds upon which your objection is based.

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**5. Declaration**

I declare that the information given on this form is, to the best of my knowledge, true, correct and complete, and that I have the authority to make this disclosure of the information provided.

Signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_