



VALUE ADDED TAX

REGISTRATION GUIDE

**GOVERNMENT OF
INLAND REVENUE**

**VALUE ADDED
APPLICATION FORM**



1. Name of Taxpayer

3. Address

Telephone Number(s)

Business

Activity Commenced

Gross Sales of Primary Activity

Partnership



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

TABLE OF CONTENTS

	PAGE
INTRODUCTION	1
CHAPTER 1 VALUE ADDED TAX BASICS	
1.1 What is Value Added Tax?.....	2
2.1 How does VAT Work?.....	2
1.3 The Collection of VAT on a fully Taxed Supply.....	5
CHAPTER 2 SUPPLIES	
2.1 VAT on Supply	9
2.2 Definition of Supply.....	9
2.3 Definition of Service.....	9
2.4 Deemed Taxable Supply.....	9
CHAPTER 3 REGISTRATION	
3.1 Compulsory Registration.....	12
3.2 Certificate of Registration and Tax Identification Number.....	14
3.3 Notification of Changes.....	14
3.4 Cancellation of Registration.....	15
CHAPTER 4 CHARGING VAT	
4.1 Charging VAT.....	18
4.2 Taxable Supply.....	18
4.3 Time of Supply.....	18
4.4 Place of Supply.....	20
4.5 Rates of Tax.....	21
4.6 Zero-rated Supply.....	21
4.7 Exempt Supply.....	21
4.8 Value of Supply.....	21

CHAPTER 5 ACCOUNTING FOR VAT

5.1	Tax Period.....	25
5.2	Output Tax.....	25
5.3	Input Tax.....	25
5.4	Adjustments to Output Tax.....	26
5.5	Adjustments to Input Tax.....	27
5.6	Bad Debts.....	27
5.7	Credit and Debit Notes.....	29

CHAPTER 6 VAT RETURNS, PAYMENTS AND REFUNDS

6.1	VAT Returns.....	31
6.2	Payments of Tax.....	31
6.3	Refunds/Credits.....	31

CHAPTER 7 ASSESSMENTS

7.1	Assessments of registered persons.....	32
7.2	Assessments of non-registered persons.....	33
7.3	Amendment of Assessment.....	33
7.4	Notices of Assessment.....	33
7.5	Time Limit for Assessments.....	34

CHAPTER 8 BOOKS AND RECORDS

8.1	Legal Requirements.....	35
8.2	Record Keeping.....	35
8.3	Access to Records.....	36
8.4	Tax Invoice.....	37
8.5	Sales Receipt.....	39
8.6	Why are tax invoices important?.....	40

8.7	Recording of Sales.....	40
8.8	Recording of Purchases.....	41
8.9	The VAT Account.....	42

CHAPTER 9 IMPORTS AND EXPORTS

9.1	Imports.....	44
9.2	Exports.....	44

CHAPTER 10 RESPONSIBILITY OF REGISTERED TAXPAYERS

10.1	Charging VAT.....	46
10.2	VAT Invoices/Receipts.....	46
10.3	Returns/Payments.....	46
10.4	Certificate of Registration.....	47
10.5	Change of Status.....	47

CHAPTER 11 OBJECTIONS AND APPEALS

11.1	Objections.....	48
11.2	Appeals to the Appeal Commissioners.....	48
11.3	Further Appeals.....	49
11.4	Burden of proof.....	49

CHAPTER 12 PENALTY PROVISIONS

12.1	Civil Penalties.....	50
12.2	Criminal Penalties.....	53

APPENDICES

Purchases Information.....	56
Sales Information.....	57

INTRODUCTION

This document serves as a guide to the completion of the **VALUE ADDED TAX REGISTRATION FORMS (Form VAT 001/2012, FORM VAT 001a/2012, FORM 001b/2012)**, in accordance with the VAT Act.

This guide is aimed at:

- making all persons in business aware of their eligibility of registration for the Value Added Tax (VAT)

Assistance with VAT Registration or other VAT matters is freely available.

If you need more information, please contact the VAT Implementation Project Office at:

Telephone No: (758) 468 1420

Fax: (758) 452-4984

Email: vatcoordinator@vat.gov.lc

vatinfo@vat.gov.lc

Or visit our website at: www.vat.gov.lc

Who Is Required To Be Registered (Mandatory Registration)

Businesses trading in **taxable** supplies **must** within ten (10) days, register with the VAT Section of Inland Revenue Department if their taxable supplies or sales (goods and services) meet or exceed the threshold of **ONE HUNDRED AND EIGHTY THOUSAND DOLLARS (\$180,000)** in the previous twelve months or less; or is expected to meet or exceed the threshold at the beginning of any period of three hundred and sixty-five days.

Additionally, businesses must register if in the first three months of trading their taxable supplies exceed **FORTY FIVE THOUSAND DOLLARS (\$45,000)**.

Promoters of public entertainment and a licensee and a proprietor of a place of public entertainment are required to register within **forty-eight hours** if they expect to exceed the established threshold within a twelve month period or less including the public entertainment.

Registration is only undertaken once. Thereafter, VAT is charged on every activity by the promoter, licensee or proprietor.

A “promoter of public entertainment” means a person who arranges the staging of public entertainment, but **does not** include entertainment organised by -

(a) a duly recognised educational institution under the Education Act, Cap.18.01;

(b) the board of management or a parent teacher association of an approved educational institution;

(c) a person who provides entertainment on a daily or weekly basis;

(d) a church incorporated or registered in Saint Lucia under any statute;
or

(e) an approved charitable organisation;

The State, local authorities and auctioneers must register on the first day of their trading in taxable supplies.

For VAT purposes it is not the business activity which is registered, but the person who conducts it. The registration covers all the business activities of that person.

If the person conducting the taxable activity is an organization (i.e., not an individual), it is the organization that must apply for registration. The individual partners or members do not register. The registration of a partnership, trustees of a trust or estate is in the name of the partnership, trust or estate respectively.

Voluntary Registration

A person who is not liable to be registered due to the taxable supplies being below the threshold **may** apply for voluntary registration.

Voluntary registration is available to businesses below the established threshold once those businesses can meet the conditions established by the Comptroller of Inland Revenue.

However, before applying, the person must determine whether he is carrying on or intends to carry on a business and makes or intends to make supplies that would be taxable if he were registered.

Once registered, output tax (tax on sales) will have to be charged on all taxable supplies and input tax (tax on purchases) can only be claimed on those purchases that are directly attributable to taxable supplies. Additionally, monthly VAT Returns must be filed, net VAT due paid by the 21st of the following month and proper books and records must be maintained to facilitate audits by VAT Officers.

To apply for voluntary registration, a person must complete VAT Form 001b (see sample at back of booklet) together with the Application for Registration (VAT Form 001), explaining the nature of their business, why the need for registration and the date from which registration is required. If unable to give a date from which taxable supplies will commence, a written explanation should be provided.

Registering Before Making Taxable Supplies

The Comptroller has to be satisfied that there is a firm intention to make taxable supplies by way of business. Thus, on completing and submitting the Application for Registration Form (VAT 001), written evidence must be sent to the Comptroller showing that arrangements have been made

to make taxable supplies. This evidence can include details of proposed contracts, of stock on hand and purchase of capital assets.

Ensure to enclose a letter with the application form detailing the date from which registration is required. If unable to give a specific date as to when taxable supplies will commence, a written explanation should be provided.

Who is a Person?

For the purposes of VAT, “Person” includes the State, a public authority, a local authority, a natural person, trust, company and partnership.

What Is a Business?

For VAT purposes, “business” has a very wide meaning and can include activities on which no profit is made.

Business includes a profession, vocation, trade, manufacture or undertaking of any kind whatsoever and an adventure or concern in the nature of trade but does not include an office or employment.

Business transactions which are liable to VAT are called taxable supplies. Those which are not liable to VAT are called exempt supplies.

What is a Taxable Supply?

Taxable supply means a supply of goods or services in the course or furtherance of a taxable activity, other than exempt supply.

Where a registered person ceases to carry on a business, or ceases to be registered but continues to carry on business, the person shall at that time have made a taxable supply of goods or services, but only if the person was allowed an input tax credit in respect of the acquisition or importation of those goods or services, or in respect of the acquisition of goods or services which have been used to produce those goods or services.

What is an Exempt Supply?

Exempt Supply is any business transaction on which VAT is not chargeable at either the standard or zero-rated. An exempt supply is not a taxable supply and does not form part of the taxable turnover.

If the business makes only exempt supplies it is not required to register for VAT.

A person registered for VAT and making some exempt supplies is considered partially exempt (mixed supply) and will not be able to get back all the input tax because the VAT paid for producing exempt supplies cannot be claimed.

Exempt supplies are listed in the Second Schedule of the VAT Act. These include a supply of:

- financial services
- medical services
- education services
- accommodation in a dwelling

Rates of VAT

The standard rate of VAT is fifteen percent (15%) on all taxable goods and services, imported or supplied by registered businesses. A reduced rate of eight percent (8%) is chargeable for goods and services supplied by hotels. Some goods and services are also taxed at the rate of zero percent (0%).

How do I Work out My Taxable Turnover (Sales)?

Your taxable turnover is generally the total amount that will be charged for taxable supplies that you make during a twelve month period. This will include the value of:

- Standard rated supplies sold or provided in Saint Lucia;
- Reduced rated items;
- Zero rated supplies;
- Goods taken for your own use or for family;

How Do I Register?

To register, an Application for Registration Form VAT 001 and 001b needs to be completed. This form can be obtained from the VAT Section or any Inland Revenue Office and can be downloaded from our website, **www.vat.gov.lc**.

The completed form(s), with any additional information that is required should be sent to the VAT Section or any Inland Revenue Office (Castries, Vieux Fort and Soufriere). The Application for Registration form should be sent in promptly as failure to notify the Department of eligibility for registration may result in the payment of a penalty equal to double the amount output tax payable from the time the person is required to apply for registration until the person files an application with the Comptroller.

When do I get my Registration Number?

Having completed and submitted the Application for Registration form, the Comptroller will verify and approve all the details on the form. After which, a registration confirmation package will follow. This will include, a notice of registration stating the **Tax Identification Number**, the **Effective Date of Registration**, the **Registration Certificate(s)** and other VAT information.

All registered persons will be required to display prominently, the Registration Certificate in their place of business. This Registration

Certificate will be hand-delivered by a VAT officer when the registration confirmation package is delivered. This visit will be an advisory visit.

Confirmation of registration by the Comptroller will be done in writing within fifteen working days of receiving the Application for Registration. If a reply is not received, please contact the office to ensure that the form was received.

Obligations Of The registered Person

A registered person has certain obligations, these include:

- displaying the Certificate of Registration in a prominent place at each location where business is conducted
- keeping proper books and records
- accounting for VAT on taxable supplies made and received
- completing VAT Returns and paying any tax owing by the due date
- issuing tax invoices or sales receipts
- accounting for VAT on any assets kept from a taxable activity upon ceasing to be registered

- Informing the Department within twenty-one calendar days, using Form VAT 002 of any changes. These can consist of:
 - a) the accuracy of the particulars provided on the application
 - b) the business closing down; or
 - c) any other matter that the Comptroller should know about.

Other notification of changes which should be reported within five days are:

- a) the death of the registered person
- b) becomes bankrupt
- c) goes into liquidation or receivership; or
- d) becomes a party to an amalgamation

Failing to fulfill these obligations could result in additional tax and/or penalties being imposed.

Other Documentation Required For VAT Registration

When you apply for VAT registration, to prevent delay, it is necessary to submit copies of the relevant documents mentioned below with the Application for Registration form.

Sole Trader

Where a sole trader has a registered business name, a copy of the Business Names' Certificate should be submitted.

Partnerships

For a partnership, a copy of the Business Names' Certificate should be forwarded to the Department.

Company

For a company, copies of the complete incorporation documents of when the company was incorporated need to be submitted.

Joint Venture

Where there is a joint venture agreement, a copy of the joint venture agreement must be supplied.

Before Returning Your Application Form Please Ensure That You Have Completed:

- ✓ All the sections of the Application for Registration Form VAT 001
- ✓ The declaration
- ✓ The VAT Form 001A form, if the application is for a company, partnership, joint venture, trust/estate or unincorporated body that has more than two (2) officers.
- ✓ Please ensure that the form VAT 001 is signed

How to complete the VAT 001

The following sections of the registration form must be completed by each applicant where applicable in block letters or by printing.

SECTIONS

- | | |
|-----------------------------|--|
| 1. Name of Taxpayer | Enter the business' legal name if incorporated. If a Sole trader or partnership, enter owner's or partners name/names. Or State Enterprise. |
| 2. Trade Name | Enter the trade name of the business |
| 3. Address | Enter the street addresses where the business operates from. (If operating multiple branches enter the head office address) |
| 4. Mailing Address | Enter the mailing address of the business. This address will be used for all correspondence with the Inland Revenue Department (VAT Section) |
| 5. Telephone Numbers | Enter the telephone numbers of the business |

- | | |
|--------------------------------------|---|
| 6. Fax Numbers | Enter the fax number of the business |
| 7. Email Address | Enter the email address for ease of contact |
| 8. Representative | Enter the name of the representative/agent if an official has to be contacted |
| 9. Position | Enter the position of the representative; This person should be the Financial Controller; Accountant; General Manager; Owner; Partner; Liquidator; Trustee; |
| 10. Primary Business Activity | Enter the business' primary activity; that is the activity generating the highest taxable sales. For example, a vehicles sales business with a mini garage |
| Gross Sales | Enter the gross taxable sales or a Reasonable estimate of your expected sales for a 12 month period |

- 11. Secondary Business Activity** Enter the activity which has the second highest sales.
- Gross Sales Enter the gross taxable sales or a reasonable estimate
- 12. Date Taxable Activity Commenced** Enter the start date of your taxable activity
- 13. Value of Taxable Supplies** This total will be the value of all taxable supplies for a twelve month period immediately preceding the date of your application. If in business for less than twelve months, state total taxable supplies. Ignore, if this is a new business
- 14. Type of Business** An (X) should be placed in the applicable box
- 15. Please tick as appropriate** Answer (YES) or (NO)
- (a) Do you expect taxable supplies for the next twelve (12) months to exceed \$ 180 000?
- (b) Are you registered for another tax such as Income Tax?

- (c) Do you carry out taxable activities in more than one location? If yes, attach a list of the trade names and location.
- (d) Are you registering voluntarily? (If yes complete Form 001b)
- (e) Do you make zero-rated and /or exempt supplies? (If yes complete line 16)
- (f) Are your accounting records computerized?
- (g) Are you a promoter of public entertainment?
- (h) Are you trading as a hotel or other similar establishment?

16. How much of your supplies are:

- (a) Zero-rated supplies
- (b) Exempt supplies
- (c) Exports

17. Registration Details of the sole trader, partners directors or joint ventures.

Please enter the request information as required, together with the supporting documentation as indicated on page 8.

18. Bank Information Enter all details as it relates to the bank

information of the business. These include the business' bank name, address and account number.

19. Declaration

Enter the full name in block letters on the first line with your usual signature and the title or position in the business on the subsequent lines with the date completed.



**GOVERNMENT OF SAINT LUCIA
INLAND REVENUE DEPARTMENT**

Form VAT-001 / 2012

**VALUE ADDED TAX
APPLICATION FOR REGISTRATION**

<p>1. Name of Taxpayer <input style="width:95%;" type="text"/></p> <p>3. Address <input style="width:95%;" type="text"/> <input style="width:95%;" type="text"/> <input style="width:95%;" type="text"/></p> <p>5. Telephone Number(s) <input style="width:45%;" type="text"/> <input style="width:45%;" type="text"/></p> <p>7. Email Address <input style="width:95%;" type="text"/></p> <p>10. Primary Business Activity <input style="width:95%;" type="text"/></p> <p>Gross Sales of Primary Activity \$ <input style="width:45%;" type="text"/></p> <p>12. Date Taxable Activity Commenced <input style="width:15%;" type="text"/> / <input style="width:15%;" type="text"/> / <input style="width:15%;" type="text"/> <small>Day Month Year</small></p>	<p>2. Trade Name <input style="width:95%;" type="text"/></p> <p>4. Mailing Address <input style="width:95%;" type="text"/> <input style="width:95%;" type="text"/> <input style="width:95%;" type="text"/></p> <p>6. Fax Number(s) <input style="width:45%;" type="text"/> <input style="width:45%;" type="text"/></p> <p>8. Representative <input style="width:45%;" type="text"/> 9. Position <input style="width:45%;" type="text"/></p> <p>11. Secondary Business Activity <input style="width:95%;" type="text"/></p> <p>Gross Sales of Secondary Activity \$ <input style="width:45%;" type="text"/></p> <p>13. Value of Taxable Supplies excluding Capital Goods <input style="width:95%;" type="text"/></p>
<p>14. <input type="radio"/> Sole Trader <input type="radio"/> Partnership <input type="radio"/> Joint Venture <input type="radio"/> Company <input type="radio"/> Other (please specify) <input style="width:20%;" type="text"/></p>	

15. Please tick as appropriate

<p>(a) Do you expect taxable supplies for the next 12 months to exceed \$180,000? <input type="radio"/> Yes <input type="radio"/> No</p> <p>(c) Do you carry out taxable activities in more than one location? (If yes, attach a list of the trade names and locations) <input type="radio"/> Yes <input type="radio"/> No</p> <p>(e) Do you make zero-rated and/or exempt supplies? (If yes, complete line 16) <input type="radio"/> Yes <input type="radio"/> No</p> <p>(g) Are you a Promoter of public entertainment? <input type="radio"/> Yes <input type="radio"/> No</p>	<p>(b) Are you registered for another tax such as Income Tax? <input type="radio"/> Yes <input type="radio"/> No</p> <p>(d) Are you registering voluntarily? (If yes, please complete Form VAT- 001b) <input type="radio"/> Yes <input type="radio"/> No</p> <p>(f) Are your accounting records computerized? <input type="radio"/> Yes <input type="radio"/> No</p> <p>(h) Are you trading as a Hotel or other similar establishment? <input type="radio"/> Yes <input type="radio"/> No</p>
--	---

16. How much of your supplies are:

Zero-rated Supplies	\$ <input style="width:40%;" type="text"/>	Exempt Supplies	\$ <input style="width:40%;" type="text"/>	Exports	\$ <input style="width:40%;" type="text"/>
---------------------	--	-----------------	--	---------	--

17. Registration details of the Sole Trader, Partners, Joint Venture Partners and Directors

Last Name <input style="width:95%;" type="text"/>	First Name & Initial <input style="width:95%;" type="text"/>	Home Address <input style="width:95%;" type="text"/> <input style="width:95%;" type="text"/>
Telephone Number <input style="width:95%;" type="text"/>	Email Address <input style="width:95%;" type="text"/>	
Taxpayer Number or National Insurance Number <input style="width:95%;" type="text"/>		
Last Name <input style="width:95%;" type="text"/>	First Name & Initial <input style="width:95%;" type="text"/>	Home Address <input style="width:95%;" type="text"/> <input style="width:95%;" type="text"/>
Telephone Number <input style="width:95%;" type="text"/>	Email Address <input style="width:95%;" type="text"/>	
Taxpayer Number or National Insurance Number <input style="width:95%;" type="text"/>		

18. Bank Information for Refunds

Name of Bank <input style="width:95%;" type="text"/>	Address <input style="width:95%;" type="text"/> <input style="width:95%;" type="text"/>
Account Number <input style="width:95%;" type="text"/>	

19. DECLARATION

I hereby certify that the information given on this application form is true, correct and complete and I further declare that I have the authority to make this disclosure of the information provided

Signature <input style="width:95%;" type="text"/>	Title <input style="width:95%;" type="text"/>	Date <input style="width:15%;" type="text"/> / <input style="width:15%;" type="text"/> / <input style="width:15%;" type="text"/> <small>Day Month Year</small>
--	--	--

IT IS A SERIOUS OFFENCE TO MAKE A FALSE DECLARATION

FOR INLAND REVENUE USE ONLY

<input style="width:100%;" type="text"/>	Document Number	FOR INLAND REVENUE USE ONLY					Primary Standard Industrial Code <input style="width:95%;" type="text"/>
Application Received <input style="width:15%;" type="text"/> / <input style="width:15%;" type="text"/> / <input style="width:15%;" type="text"/> <small>Day Month Year</small>	Applicant's Taxpayer Number <input style="width:15%;" type="text"/> <input style="width:15%;" type="text"/>	New Taxpayer <input type="radio"/>	Rejected <input type="radio"/>	Effective date of Registration <input style="width:15%;" type="text"/> / <input style="width:15%;" type="text"/> / <input style="width:15%;" type="text"/> <small>Day Month Year</small>	V.A.T. Taxpayer Account Number <input style="width:15%;" type="text"/> <input style="width:15%;" type="text"/>		
Approved by <input style="width:95%;" type="text"/>	Position <input style="width:95%;" type="text"/>	Registration Type <input style="width:95%;" type="text"/>	Date approved/rejected <input style="width:15%;" type="text"/> / <input style="width:15%;" type="text"/> / <input style="width:15%;" type="text"/> <small>Day Month Year</small>	No. of certificates required <input style="width:15%;" type="text"/>	Secondary Standard Industrial Code <input style="width:95%;" type="text"/>		



**GOVERNMENT OF SAINT LUCIA
INLAND REVENUE DEPARTMENT**

VALUE ADDED TAX

**REGISTRATION DETAILS OF THE PARTNERS, JOINT VENTURE PARTNERS AND
DIRECTORS
(Please Print)**

Last Name First Name & Initial
 Telephone Number Email Address
 Taxpayer Number **or** National Insurance Number

Home Address

Last Name First Name & Initial
 Telephone Number Email Address
 Taxpayer Number **or** National Insurance Number

Home Address

Last Name First Name & Initial
 Telephone Number Email Address
 Taxpayer Number **or** National Insurance Number

Home Address

Last Name First Name & Initial
 Telephone Number Email Address
 Taxpayer Number **or** National Insurance Number

Home Address

Last Name First Name & Initial
 Telephone Number Email Address
 Taxpayer Number **or** National Insurance Number

Home Address

Last Name First Name & Initial
 Telephone Number Email Address
 Taxpayer Number **or** National Insurance Number

Home Address

Document Number

FOR INLAND REVENUE USE ONLY:



GOVERNMENT OF SAINT LUCIA
INLAND REVENUE DEPARTMENT

Form VAT-001 / 2012

VALUE ADDED TAX
APPLICATION FOR REGISTRATION

1. Name of Taxpayer, 2. Trade Name, 3. Address, 4. Mailing Address, 5. Telephone Number(s), 6. Fax Number(s), 7. Email Address, 8. Representative, 9. Position, 10. Primary Business Activity, 11. Secondary Business Activity, 12. Date Taxable Activity Commenced, 13. Value of Taxable Supplies excluding Capital Goods, 14. Sole Trader, Partnership, Joint Venture, Company, Other

15. Please tick as appropriate. (a) Do you expect taxable supplies for the next 12 months to exceed \$180,000? (b) Are you registered for another tax such as Income Tax? (c) Do you carry out taxable activities in more than one location? (d) Are you registering voluntarily? (e) Do you make zero-rated and/or exempt supplies? (f) Are your accounting records computerized? (g) Are you a Promoter of public entertainment? (h) Are you trading as a Hotel or other similar establishment? 16. How much of your supplies are: Zero-rated Supplies, Exempt Supplies, Exports

17. Registration details of the Sole Trader, Partners, Joint Venture Partners and Directors. Last Name, First Name & Initial, Home Address, Telephone Number, Email Address, Taxpayer Number or National Insurance Number

18. Bank Information for Refunds. Name of Bank, Account Number, Address

19. DECLARATION. I hereby certify that the information given on this application form is true, correct and complete and I further declare that I have the authority to make this disclosure of the information provided. Signature, Title, Date. IT IS A SERIOUS OFFENCE TO MAKE A FALSE DECLARATION

FOR INLAND REVENUE USE ONLY. Document Number, Application Received, Applicant's Taxpayer Number, New Taxpayer, Rejected, Effective date of Registration, V.A.T. Taxpayer Account Number, Primary Standard Industrial Code, Approved by, Position, Registration Type, Date approved/rejected, No. of certificates required, Secondary Standard Industrial Code



**GOVERNMENT OF SAINT LUCIA
INLAND REVENUE DEPARTMENT**

VALUE ADDED TAX

**REGISTRATION DETAILS OF THE PARTNERS, JOINT VENTURE PARTNERS AND
DIRECTORS
(Please Print)**

Last Name First Name & Initial
 Telephone Number Email Address
 Taxpayer Number **or** National Insurance Number

Home Address

Last Name First Name & Initial
 Telephone Number Email Address
 Taxpayer Number **or** National Insurance Number

Home Address

Last Name First Name & Initial
 Telephone Number Email Address
 Taxpayer Number **or** National Insurance Number

Home Address

Last Name First Name & Initial
 Telephone Number Email Address
 Taxpayer Number **or** National Insurance Number

Home Address

Last Name First Name & Initial
 Telephone Number Email Address
 Taxpayer Number **or** National Insurance Number

Home Address

Last Name First Name & Initial
 Telephone Number Email Address
 Taxpayer Number **or** National Insurance Number

Home Address

Document Number

FOR INLAND REVENUE USE ONLY:



Tel: (758) 468 1420
Email: vatcoordinator@vat.gov.lc
vatinfo@vat.gov.lc

Website: www.vat.gov.lc

© Ministry of Finance
Inland Revenue Department
April 2012