



Form VAT-003a/2012

**GOVERNMENT OF SAINT LUCIA
INLAND REVENUE DEPARTMENT
VALUE ADDED TAX
Disclosure of Errors Form**

1. Name of Taxpayer <input style="width:95%" type="text"/>	2. VAT Taxpayer Account Number <input style="width:95%" type="text"/>
3. Business Address <input style="width:95%" type="text"/> <input style="width:95%" type="text"/> <input style="width:95%" type="text"/>	4. Mailing Address <input style="width:95%" type="text"/> <input style="width:95%" type="text"/> <input style="width:95%" type="text"/>
5. Telephone Number <input style="width:95%" type="text"/>	6. Tax Period <input style="width:45%" type="text"/> <input style="width:45%" type="text"/> Month Year
7. Briefly tell us the amount of the error(s) and explain why the error(s) arose. <i>Continue on a separate sheet is necessary.</i> <input style="width:95%" type="text"/> <input style="width:95%" type="text"/> <input style="width:95%" type="text"/> <input style="width:95%" type="text"/>	

LINE	Line Description	Submitted	Revised
100	Standard Rated Sales (VAT Inclusive 15%)		
105	Goods and Services provided by a Hotel (Sales) (VAT Inclusive 8%)		
110	Zero Rates Sales		
115	Exempt Sales		
120	Total Sales (Add boxes 100 to 105)		
125	VAT Payable on Standard Rated Sales (box 100 × (15/115))		
130	VAT Payable on Goods and Services provided by a Hotel (box 105 × (8/108))		
135	VAT Adjustments (debit notes issued / credit notes received, Bad debts recovered)		
140	Total Output Tax (Add boxes 125 to 130)		
200	Value of taxable Imports		
205	Value of domestic purchases on which VAT was paid or payable 15%		
210	Value of domestic purchases on which VAT was paid or payable 8%		
215	VAT Paid on Imports		
220	VAT Paid or payable on domestic purchases 15%		
225	VAT Paid or payable on domestic purchases 8%		
230	VAT Adjustments (debit notes received / credit notes issued, Bad debts expense)		
235	Credit from a previous tax period		
240	Total Input Tax (Add boxes 215 to 235)		
300	Tax Payable (If Box 140 is greater than Box 240, enter difference)		
305	Penalty for Late Filing (\$250 per month or part thereof)		
305a	Penalty for Late Payment (10% of box 300)		
310	Interest Due (1.25% per month or part thereof)		
325	Credit for this Period (if box 240 is greater than box 140, enter difference)		
	Total Credits to carry forward (Add box 235 and 325)		
	Total Penalties and Interest (Total box 305 and 305a)		
	Total Tax, Penalties and Interest Due (Add box 300 to 310)		

DECLARATION

I hereby certify that the information on this form is, to the best of my knowledge, true, correct and complete and that no application for refund in respect to this Tax Period, Customs Declaration, or Receipt has been previously submitted.

Signature

Title

Date

Day Month Year

IT'S A SERIOUS OFFENCE TO MAKE A FALSE DECLARATION

FOR INLAND REVENUE USE ONLY

Application Received
Day Month Year

Verified by (please sign)

Application Entered by

Approved by (please sign)