

misunderstandings, for example, confusion over the explanation on the notice of assessment. Taxpayers can usually receive satisfactory answers through the Tax Office and avoid the need to use the formal objection process.

If differences persist after the initial explanations, the taxpayer may file an objection in writing to the Comptroller. The notice of objection must be filed within thirty (30) days from the date the notice of assessment or reassessment has been deemed served (**7 days after the date it was posted**). The objection must set out the reasons for the objection as well as any other relevant facts.

If still dissatisfied with the outcome of the objection, the taxpayer may appeal in writing within thirty (30) days to the Appeal Commissioners.

Collection Dates to Remember

15th of the Month

The following are due and payable

- PAYE
- Withholding Tax
- 10% Contract Tax
- Travel Tax
- Insurance Premium Tax
- Hotel Accommodation Tax
- Motor Vehicle Rental Fee

March 25th, June 25th, September 25th Tax Instalments are due for

- Companies
- Self-employed persons
- Professionals

Our Mission

The Inland Revenue Department stands committed in its impartial treatment of its customers.

We aim to provide an efficient, professional and courteous service, while administering the relevant tax laws on behalf of the Government and people of Saint Lucia.

For further information, please contact us at our:



(1) Head Office in Castries

Telephone Number: 1-758-468-4700

Fax Number: 1-758-453-6072

Email Address:

ird_assistance@candw.lc

ird_relations@candw.lc

(2) Tax Service Center in Vieux-Fort

Telephone Number: 1-758-468-4700

Fax Number: 1-758-454-9218

Email Address: ird_vft@candw.lc

(3) Soufriere Sub-Office

Telephone Number: 1-758-459-7360

*Designed & Produced by the Taxpayer Relations Unit,
Inland Revenue Department – St. Lucia*

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**INLAND REVENUE
DEPARTMENT**

Ministry of Finance,
International Financial Service
& Economic Affairs



TAX FACTS

Issue 5

Collection of Taxes

This leaflet contains information on:-

- Inland Revenue's collection policies;
- Your rights if you disagree with the amount owing;
- An explanation of the type of tax collected by the Inland Revenue Department.

What is a Direct Tax?

A tax that is levied on a person or thing.

Direct taxes are charged directly against the income or property of the taxpayer and it is based on the taxpayers Income and or wealth.

The Inland Revenue department is responsible for administering and collecting direct taxes.

Types of taxes collected?

Income Tax

- Individual
- Withholding
- Corporation

Property Tax (Land & Building)

Insurance Premium Tax

Hotel Accommodation Tax

Bank License

Travel Tax

Aliens Land Holdings License

Stamp duty

Motor Vehicle Rental Tax

Cellular Phone Tax

Duties of the Collections Section?

The staff of this section is responsible for the collection of the taxes, including penalties and interests, which fall under the jurisdiction

of the Inland Revenue Department.

This section is sub-divided into:

- **Cash Unit**
This Unit is responsible for receiving and accounting for all payments received.
- **Corporation Tax Unit**
This Unit is responsible for the timely collection of income tax, both current and arrears, from all companies.
- **Individual & Miscellaneous Taxes Unit**
This Unit is responsible for the timely collection of Income Tax and miscellaneous taxes, both current and arrears, from all individuals and individual enterprises.
- **Enforcements Unit**
The Enforcement Unit is responsible for the collection of all outstanding taxes from delinquent taxpayers. By delinquent we mean taxpayers who have failed to adhere to their arrear payment plan, or those who have failed to adhere to all notices informing them to attend an interview to discuss their taxes.

What happens if I do not pay my taxes on time?

Your tax becomes in arrears and therefore attracts interest and penalty. Where the whole tax or installment is not paid on or before the due date, then such shall be deemed to be in arrears.

Interest is charged on Tax due at a rate of 1.04% per month plus 10% late payment penalty.

If I have received an Assessment from the Inland Revenue, am I required to pay the whole balance all at once?

Our policy is to collect the amount owing in full. However, if you are unable to meet your obligation in full, the Department may accept an arrangement to pay the balance in stages. A collection officer will review your financial situation with you to determine the payments that will be made. You may be asked to provide details on you living costs, bank accounts, debts, etc.

What if I do not agree with the amount owing?

Voluntary disclosures

Voluntary compliance with St. Lucia's tax laws contributes greatly to the efficient administration of the Inland Revenue's statutory and fiscal responsibilities.

The St. Lucian tax system aims at fairness even when differences arise between taxpayers and the Department. The Income Tax Act gives taxpayers the right to contest an assessment or reassessment.

The Appeal process begins within the Department where mechanisms for resolving disputes are designed to do so in an impartial and timely manner.

First step:

Taxpayers who do not understand or who disagree with a notice of assessment or reassessment should first contact the nearest Tax Office for an explanation. They can do so in writing or in person.

Some disputes result from