TAXPAYER'S RECEIPT
SAINT LUCIA
Inland Revenue Department

Document No:	Due Date:

V.A.T. Taxpayer Account No:	Tax Period:	Assessment Period Date:

FOR INLAND REVENUE USE

Amount	DUE	PAID
Tax		
Penalty		
Interest		
Total		

Signature of Revenue Officer

VALUE ADDED TAX RETURN

Document No:	Due Date:

V.A.T. Taxpayer Account No:	Tax Period:	Assessment Period Date:

COMPUTATION OF OUTPUT TAX

No.	Description	Box	Amount
100	Standard Rated Sales – VAT Inclusive (15%)	100	
105	Goods and Services provided by a Hotel(sales) –VAT Inclusive (8%)	105	
110	Zero-rated Sales	110	
115	Exempt Sales	115	
120	TOTAL SALES *(Add boxes 100 to 115)*	120	
125	VAT payable on Standard Rated Sales **Box 100 x (15/115)**	125	
130	VAT payable on Goods and Services provided by a Hotel (sales) **Box 105 x (8/108)**	130	
135	V.A.T. adjustments (e.g. debit notes issued / credit notes received, Bad debts recovered)	135	
140	TOTAL OUTPUT TAX *(Add boxes 125,130 and 135)*	140	

COMPUTATION OF INPUT TAX DEDUCTIONS

No.	Description	Box	Amount
200	Value of Taxable Imports	200	
205	Value of Domestic purchases on which V.A.T. was paid or payable **15%**	205	
210	Value of Domestic purchases on which V.A.T. was paid or payable **8%**	210	
215	VAT paid on imports	215	
220	VAT paid or payable on domestic purchases **15%**	220	
225	VAT paid or payable on domestic purchases **8%**	225	
230	V.A.T. adjustments (e.g. debit notes received / credit notes issued, Bad debts expense)	230	
235	Credit from a previous tax period	235	
240	TOTAL INPUT TAX *(add boxes 215 to 235)*	240	

COMPUTATION OF TAX PAYABLE OR EXCESS INPUT TAX

No.	Description	Box	Amount
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 line 300 for late payment)	305	
310	If filing after the due date, calculate interest payable for this period (1.25% per month of tax payable from Box 300)	310	
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** issued this period: from [   ] to [   ]

DECLARATION

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 [| |]
Day Month Year

FOR INLAND REVENUE USE

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IT IS A SERIOUS OFFENCE TO SUBMIT A FALSE RETURN