



INLAND REVENUE DEPARTMENT

# FILING TIME CHECKLIST



The following are the documents required when filing your income tax return. Always ensure the year on the statements correspond to the income year you are filing for.

## ✓ INCOME STATEMENT

Annual Salary Slip (TD5/ Form P11) and / or Profit & Loss Statement showing total income and deductions, INCLUDING taxes, for the year

## ✓ HIGHER EDUCATION

Proof of attendance and maintenance at university for your relative; also, include proof of support, e.g. payment of fees, tuition, housing, etc...

## ✓ MEDICAL EXPENSE

Receipts should be retained and presented upon request

## ✓ INDIVIDUAL REGISTERED RETIREMENT SAVINGS PLAN and/or APPROVED PENSION FUND

Statements of contributions

## ✓ LIFE & MEDICAL INSURANCE

Statements indicating proof of premiums paid for the year

## ✓ REGISTERED HOME OWNERSHIP SAVINGS PLAN

Letter from financial institution stating amount contributed

## ✓ MORTGAGE

Mortgage Interest Statement / Interest Statement for Home Improvements or Renovations. Block and parcel numbers MUST be indicated. Property MUST be situated in Saint Lucia. N.B. Interest on monies borrowed for house repairs is NOT allowable (Maximum \$30,000)

## ✓ STUDENT LOAN

Statement of interest paid (Maximum \$30,000)

## ✓ TRAVELLING ALLOWANCE

Travelling Allowance Form (TD Form AU-3) must be filled-out, signed by the company's manager / director, and stamped or embossed with company's seal. Forms can be obtained from IRD offices or website in the 'Forms' section under the 'Documents' menu (Maximum \$6,000)

## ✓ REPAIRS / MAINTENANCE TO OWNER-OCCUPIED PROPERTY

All bills / receipts should be retained. A detailed description of work undertaken MUST be attached (Maximum \$10,000)

## ✓ DONATIONS / GIFTS

Deed of Covenant for period of not less than 3 years for donations; letters from NCF and the Saint Lucia National Trust for charitable donations; and, receipts of payments made towards medical or sporting bodies approved by Cabinet

## ✓ CREDIT UNION / COOPERATIVE SOCIETY SHARES

Credit union shares statements (Maximum \$5,000)

## ✓ HOUSE INSURANCE & HOUSE TAX

Statement of premiums paid and payment receipts

## ✓ ALIMONY MAINTENANCE

Court Order or Decree for Alimony payments. Proof of payments MUST be attached and recipient MUST be chargeable to tax in Saint Lucia

## ✓ SHARES FROM PUBLIC COMPANY

Certificate of shares from public company and purchase amount (N.B. New Shares MUST have been purchased during the income year)

## ✓ HOBBY FARMING

Letter from Ministry Of Agriculture (Maximum \$5,000)

## ✓ COMMUNITY ROAD REHABILITATION WORKS PROJECT

Proof of registration (from the Ministry Of Infrastructure and Port Services & Transport) and proof of payment made (Maximum \$5,000)

## ✓ SOLAR PHOTOVOLTAIC

All bills / receipts for purchase and installation of system (Maximum \$25,000)

When filing online, attach electronic or scanned copies to your online declaration forms

DON'T FORGET THE DEADLINE:  
**MARCH 31ST**

FOR MORE INFO CONTACT US  
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