

SAINT CHRISTOPHER AND NEVIS INLAND REVENUE DEPARTMENT

VALUE ADDED TAX (VAT)



VAT-01

SECTION 1 - TAXPAYER IDENTIFICATION

TIN.: TAX PERIOD: MONTH / YEAR

TAXPAYER NAME:

SECTION 2

Complete the form lines on the reverse of the form.

SECTION 3 - DECLARATION

I certify that the information on this return is correct, complete, and fully discloses my liability for the related tax.

This form, together with a Remittance for the Total Tax Due, should be sent to the Inland Revenue Department within fifteen days after the end of each Tax Period. Failure to submit this return on time will result in applicable interest and penalties being charged.

SIGNATORY FULL NAME:

SIGNATURE OF TAXPAYER / REPRESENTATIVE

DAY / MONTH / YEAR

	PAID
TAX:	<input type="text"/>
PENALTY:	<input type="text"/>
INTEREST:	<input type="text"/>
TOTAL:	<input type="text"/>
SIGNATURE OF REVENUE OFFICER:	<input type="text"/>
PAYMENT REFERENCE:	<input type="text"/>

SAINT CHRISTOPHER AND NEVIS INLAND REVENUE DEPARTMENT

VALUE ADDED TAX (VAT) RECEIPT

TIN.: TAX PERIOD: MONTH / YEAR

TAXPAYER NAME:

	PAID
TAX:	<input type="text"/>
PENALTY:	<input type="text"/>
INTEREST:	<input type="text"/>
TOTAL:	<input type="text"/>
SIGNATURE OF REVENUE OFFICER:	<input type="text"/>
PAYMENT REFERENCE:	<input type="text"/>

TIN: Tax Period:

LINE DESCRIPTION	SUBMITTED
(100) Standard rated supplies (Sales) -VAT Inclusive	(100)
(105) Accommodation, Tour and/or Restaurant (Sales)	(105)
(106) Value on Reduced Rate Supplies 5% - VAT Inclusive	(106)
(110) Value of Sales of Building Materials at 13%- VAT inclusive	(110)
(111) Zero Rated Supplies (Sales)	(110)
(115) Exempt supplies (Sales)	(115)
(120) Total Supplies (Add Lines100+105+106+110+115)	(120)
(125) VAT payable on Standard Rated Supplies	(125)
(130) VAT on Accommodation,Tour /or Restaurant Supplies	(130)
(131) VAT Payable on Supplies at 5% (Line 106 x 5/105)	(131)
(132) VAT Payable on Building Materials at 13% (Line 111 x 13/113)	(132)
(135) VAT adjustments	(135)
(140) Value of Imported Services (Reverse Charge)	(140)
(145) VAT Payable on Imported Services (.17 x Line 140)	(145)
(150) Total Output Tax (Add Lines 125+130+131+135+145)	(150)
(200) Value of all imports and customs charges	(200)
(205) Value of all local purchases	(205)
(210) Total Imports and Local Purchases (Add Lines 200+205)	(210)
(215) VAT paid on imports	(215)
(220) VAT paid on local purchases	(220)
(225) VAT adjustments	(225)
(228) VAT Deductible on Imported Services (Reverse Charge)	(228)
(230) Total Input tax (Add Lines 215+220+225+228)	(230)
(300) Tax payable for this period	(300)
(305) Credit for this period	(305)
(310) Credit brought forward from previous period	(310)
(315) Total Credits (add line 305 + 310)	(315)
(320) Tax Due (If L300 is greater than L315, enter the difference)	(320)
(325) Credit to carry forward (where line 315 exceeds line 300)	(325)
(400) Penalty for Late Filing (\$100 per month or part thereof)	(400)
(405) Penalty for Late Payment (10% of line 320)	(405)
(410) Interest Due (1.25% per month late or part thereof)	(410)
(415) Total Penalties and Interest (Total Lines 400, 405 and 410)	(415)
(420) Total Tax, Penalties and Interest Due (Add Lines 320 and 415)	(420)