

**ST. CHRISTOPHER AND NEVIS
VALUE ADDED TAX**



REGISTRATION INSTRUCTIONS

PLEASE COMPLETE EACH SECTION OF THE ACTUAL FORM YOU OBTAIN FROM THE COMPTROLLER OF INLAND REVENUE BY PRINTING OR TYPING IN BLOCK LETTERS

If a section does not apply, enter N/A

- 1. Taxpayer Identification Number** Enter the taxpayer Identification number if you already have one. If not, one will be provided by the Inland Revenue Department.
- 2. Taxpayer Name** Enter the Name of the owner of the business if Individual/Sole Proprietor.
Social Security Number of Individual/Sole Proprietor
- 3. Company Name** Company: Name under which Company is registered at the Registry
Partnership: Name of the Partnership
Other Association: Name of the Organization
- 4. Company Social Security Number** Enter Social Security number of the Company in 4 above
- 5. Trade Name** Enter the name under which the business operates
- 6. Business Address** Enter the full street address of the business. If the business property is not numbered please give the name of the building. Do not use Post Office box numbers in this section.
- 7. Mailing Address** Complete this section if you prefer your VAT returns and other correspondence to be sent to an address different from that shown in (6) above. Post office box can be used in this section.
- 8. Telephone Number** Enter the telephone number at which the Inland Revenue Department may contact you during working hours.
- 9. Fax Number (s)** Enter a fax number at which correspondence may be faxed to you.
- 10. Email Address** Enter the email address at which the Inland Revenue Department may contact you.
- 11. Representative** Enter the name of one of the following persons:
 - a. the Financial Controller or the designated officer in the case of a company (other than a company in liquidation).
 - b. any member of the committee of management in the case of an unincorporated association or body.
 - c. any person who is responsible for accounting for the receipt and payment of money or funds on behalf of the company in any other case;
 - d. liquidator in the case of a company in liquidation;
 - e. any person responsible for accounting for the receipt and payment of money under the provisions of any law or for the receipt

and payment of public funds or of funds voted by Parliament in the case of the State or local authority;

- f. any partner in the case of a partnership;
- g. any trustee in the case of a trust; or
- h. any person controlling the non-resident's affairs in St Christopher and Nevis including any manager of a taxable activity of the non-resident in St Christopher and Nevis in the case of a non-resident or a person referred to in paragraph (b) of the definition of "resident" in section 2 of the VAT Act.

12. Position

The title of the person who has signed as the Representative.

13. Primary Business Activity

If more than one business activity is being conducted, enter the one which has the highest gross sales. When entering the business activity, be specific. For example, if you are mainly a manufacturer state what type: manufacturer of furniture, clothing etc.

14. Secondary Business Activity

Enter the business activity which has the second highest gross sales. For example, if you are mainly a manufacturer of furniture, but also sell lumber to other manufacturers, state in this section that your secondary business activity is wholesale of lumber .

15. Gross Sale of Primary Activity

Enter the percentage(%) of your sales derived from your primary activity

16. Gross Sale of Secondary Activity

Enter the percentage (%) of your sales derived from your secondary activity

17. Date Taxable Activity Started

Enter the date your taxable activities commenced.

18. Total Value of taxable supplies

This is the total value of all taxable supplies for the 12-month period immediately preceding the date of your application for VAT registration. If your business has been in operation for less than a year, state your total taxable supplies up to the month immediately preceding your application for VAT registration. If your business is new this section is not applicable.

19. Type of Business Entity

Place an (X) in the applicable box to identify whether you are a sole trader, company, joint venture, partnership, or other type of organization.

20. Please tick as appropriate

Are you registered for any other taxes?

If you already have registered with Inland Revenue for another tax such income tax, answer 'Yes'

Do you expect your Taxable Supplies for the next 12 months to exceed \$150,000 or \$96,000 as applicable?

Answer 'Yes' if you are currently above the applicable threshold or, if you are not currently above the threshold but the next 12 months you are likely to surpass the threshold amount in taxable supplies in the next 12 months.

Is your turnover below the registration threshold but still wish to be registered?

Answer 'Yes' if you are currently below the applicable threshold, if you are not currently above the registration threshold and do not likely to exceed that threshold but wish to be registered anyway i.e. voluntary registration. The Comptroller of Inland Revenue may register a person who is below the threshold. Registration is not guaranteed.

Do you supply accommodation in a hotel, inn, guest house, boarding house or similar establishment?

Answer 'Yes' if you supply accommodation in hotel, inn, guest house, boarding house or other similar establishment.

Do you operate a restaurant or a catering service?

Answer 'Yes' if you operate a restaurant or a catering service.

Do you provide Tour Services?

Answer 'Yes' if you provide tour operator services

Do you carry on taxable activities in more than one location?

If you carry on taxable activities in more than one location answer 'Yes' and complete form VAT 001b. A VAT registration certificate will be prepared for each location where you conduct your taxable activities.

Are your records computerized?

Enter 'Yes' if you use a your records are computerized and specify the type of software used

Are you a Major Exporter?

Answer 'Yes' if you more than 50% of your supplies are exports.

Are you an Importer?

Answer 'Yes' if you import goods or services for the furtherance of your taxable activity.

Do you make zero-rated and or exempt supplies?

If 'Yes', complete line 21 and/or 22.

21. Percent of Zero-Rated Supply

Calculate and show the percentage of your total supplies that will be zero-rated

22. Percentage of Exempt Supplies

Calculate and show the percentage of your total supplies that will be exempt.

23. Percentage of Exports

Only complete this box if you have identified yourself as a major exporter under question 20 above. Show the percentage exports represent of your total supplies (should be more than 50%)

24. Registration details

These are the boxes where you show the details of the person or persons legally involved in the operation of

your business. In the case of a sole trader, enter the data for that person. In the case of a corporation, enter the data for each of the directors of the corporation. In the case of a partnership, enter the data for each of the partners. In the case of a joint venture, enter the data for each of the investors in the venture. In the case of a trust, enter the data for each of the trustees. In the case of any other unincorporated body, enter the data for the person who holds office as chairman, president, treasurer or secretary of the body. If there is insufficient space in box 24 for all the names and data, complete form VAT 001a, continuation sheet for registration details.

25. Bank Name

Enter the name of your Primary Bank

26. Bank Address

Enter the address of the bank entered in line 25

27. Bank Account Number

Enter the primary account number(s) of the bank entered in line 25

28. Declaration

In the first space, enter your full name in block letters. In the signature block, enter your signature as you usually would for official purposes. Enter your title and the date you completed the form. Please note that in accordance with the provisions of the VAT Act, any change in the status of the taxable person's status, the Comptroller of Inland Revenue MUST be notified in writing within 21 days after such a change occurs.