



**St. Christopher and Nevis
Inland Revenue Department
Value Added Tax
Application for Cancellation of Registration**

**VAT
July 2011**

**APPLICATION FOR CANCELLATION OF VAT REGISTRATION
QUESTIONNAIRE**

(Please Answer All Questions And Supply All Details Requested)

1. Taxpayer Name: _____
Address: _____
Telephone No: _____ Cell No: _____
VAT Registration No: _____
2. Have you ceased all taxable activities? Yes No *(If NO proceed to question 5)*
3. If YES, please state the date on which you last traded _____
4. Reasons for ceasing business operations _____

5. Do you intend to carry on a taxable activity within the next twelve months? Yes No
6. Is your registration being cancelled as result of a change in your business' legal status, (e.g. from a sole proprietor to a company or partnership)? Yes No
7. If YES, give details _____

8. Have you sold or transferred your business as a going concern? Yes No *(If No Proceed to 11)*
9. If YES, is the new owner a registered for VAT? Yes No
10. Please provide registration details:
 1. Taxpayer Name _____
 2. VAT Registration No: _____
11. What was the value of Assets:
 1. Fixed Assets _____
 2. Other Assets _____
 3. Stock in Trade _____
12. Have you disposed of your Assets, including Stock in Trade? Yes No

13. If YES, how were they disposed of: _____
 Sale, what was the value of the sale: _____
 Taken over by a new owner, state name of new owner: _____
 Repossessed, state name of Agent/Bank: _____
 Other, please specify: _____
14. If you have not ceased trading, will your taxable supplies during the next twelve (12) months exceed one hundred and fifty thousand dollars (\$150 000) or ninety six thousand dollars (\$96 000)? Yes No
15. If you have submitted a final VAT return, please state period of final return _____
(If you have not, please complete and return it to the Inland Revenue Department)
16. Do you have any outstanding tax liabilities with the Inland Revenue Department? Yes No
17. If YES, please indicate the Tax type and the amount outstanding _____

18. Do you have any outstanding queries with the Inland Revenue Department? Yes No
19. If YES, please state the nature of the query

20. Do you have any unsettled objections or appeals in respect of an Assessment or any other decision by the Department, If YES, please complete an **Objections Form** and return it to the Inland Revenue Department or Tax Reform Unit immediately.

Declaration

I declare that the information given on this form is, to the best of my knowledge, true, correct and complete, and that I have the authority to make this disclosure of the information provided.

Full Name: _____

Date: _____

Signature: _____

For Official Use

Date Received: _____

Approved By: _____

Disapproved By: _____

Effective Date of Cancellation: _____

Notice & Guidance

- This form is for the use of a request made under Section 23 of the VAT Act of 2010.
- Refer to **Section 4 (22)** of the VAT Act of 2010, when filing a final VAT return as it relates to cancellation of VAT Registration.
- Your request for "Cancellation" will not be processed if you have not properly completed **all sections of this form**.
- If you require additional information please contact the Tax Reform Unit, Taxpayer Services at 467-1931 or 469-5521 Ext 2222