

**ST. CHRISTOPHER & NEVIS
INLAND REVENUE DEPARTMENT
TAX REFORM UNIT
NOTICE OF OBJECTION**

VAT
July 2011

- Please complete all Sections, or the department will not consider your objection.
- The registered taxpayer or appointed representative can object to a decision.
- The Value Added Tax Act No. 3 of 2010 Section 64 has more information about objections. You can view it on our website at <http://sknvat.com/tax-library/vat>.

Registration Details

1. VAT Registration No.:

2. Registered Name:

Trade Name:

3. Business Address:

4. Contact Numbers:

5. Objecting to an Assessment

I am objecting to the tax payable or credit amount stated in the assessment notice dated

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DD MM YY

Kindly attach a copy.

a. Grounds for Objecting to an Assessment.

Please carefully check the grounds for objection, and tick the boxes relevant to your situation. If none of the grounds listed are appropriate please provide a letter explaining your objection. You may tick more than one box.

The issuance of an Assessment:

- (a) Standard rated Supplies – VAT Inclusive (Line 100)
- (b) Accommodation, Tour &/or Restaurant Sales (Line 105)
- (c) Zero Rated Supplies (Line 110)
- (d) Exempt Supplies (Line 115)

- | | |
|--|---|
| <input type="checkbox"/> (e) VAT payable on Standard Rated Sales (Line 125) | <input type="checkbox"/> (m) Tax payable for Period (Line 300) |
| <input type="checkbox"/> (f) VAT on Accommodation, Tour & Restaurants (Line 130) | <input type="checkbox"/> (n) Credit for this Period (Line 305) |
| <input type="checkbox"/> (g) VAT Adjustments (Line 135) | <input type="checkbox"/> (o) Credit Brought Forward from previous Period (Line 310) |
| <input type="checkbox"/> (h) Value of Imports & Customs Charges (Line 200) | <input type="checkbox"/> (p) Tax Due (Line 320) |
| <input type="checkbox"/> (i) Value of Local Taxable Purchases (Line 205) | <input type="checkbox"/> (q) Credit to Carry Forward (Line 325) |
| <input type="checkbox"/> (j) VAT Paid on Imports (Line 215) | <input type="checkbox"/> (r) Penalty for Late Filing (Line 400) |
| <input type="checkbox"/> (k) VAT Paid on Local Purchases (Line 220) | <input type="checkbox"/> (s) Penalty for Late Payment (Line 405) |
| <input type="checkbox"/> (l) VAT Adjustments (Line 225) | <input type="checkbox"/> (t) Interest Due (Line 410) |
| | <input type="checkbox"/> (u) Total Tax, Penalties & Interest Due (Line 420) |

6. Objecting to a Decision

I am objecting to the decision stated in your letter dated

<i>DD</i>	<i>MM</i>	<i>YY</i>

Kindly attach a copy.

a. Grounds for Objecting to a Decision.

Please carefully check the grounds for objection, and tick the boxes relevant to your situation. You may tick more than one box.

- | | |
|---|---|
| <input type="checkbox"/> (a) Application for Registration | <input type="checkbox"/> (i) The decision requiring a person to file an additional or another return. |
| <input type="checkbox"/> (b) Cancellation of Registration | <input type="checkbox"/> (j) A decision made by the Appeals Commission in relation to accepting an objection after the required time (30 days). |
| <input type="checkbox"/> (c) Extension of time to file | <input type="checkbox"/> (k) A decision made by the Comptroller in relation to accepting an objection after the required time (30 days). |
| <input type="checkbox"/> (d) Extension of time to pay | <input type="checkbox"/> (l) The appointment of a person to be the Representative of a taxable person for the purposes of Section 69 of the VAT Act 2010. |
| <input type="checkbox"/> (e) Civil Penalties | <input type="checkbox"/> (m) Other. Specify Section of Act _____. |
| <input type="checkbox"/> (f) Payment of a Security Deposit | |
| <input type="checkbox"/> (g) Refund of Tax. | |
| <input type="checkbox"/> (h) Basis used to determine the amount of Input tax allowed. | |

7. Reasons for Objections

Please provide in detail the grounds upon which your objection is based.

8. Late Objections

If your objection is late, that is more than thirty (30) days from the date shown on the decision letter or notice, please explain why.

9. 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.

Signature: _____

Date: _____

Title: _____