



**St. Christopher and Nevis
Value Added Tax
Disclosure of Errors in VAT Returns Filed**

Name of Registrant

Taxpayer Identification Number

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Contact Numbers

Tel:

Cell:

Briefly tell us the full amount of the error(s) and explain how and why the error(s) arose. *Continue on a separate sheet if necessary.*

Tax Period

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MM YYYY

Line	Line Description	Submitted	Revised
100	Value of Standard Rated Supplies (Sales) – (Vat Inclusive)		
105	Value of Accommodation, Tour &/or Restaurant (Sales)		
110	Value of Zero Rated Supplies (Sales)		
115	Value of Exempt Supplies (Sales)		
120	Total Supplies (Add Lines 100+105+110+115)		
125	VAT Payable on Standard Rated Sales (Line 100X17/117)		
130	VAT Payable on Accommodation, Tour &/or Restaurant (Sales)		
135	VAT Adjustments		
140	Value of Imported Services (Reverse Charge)		
145	VAT Payable on Imported Services (17% of Line 140)		
150	Total Output Tax (Add Lines 125+130+135+ 145)		
200	Value of Imports and Customs Charges		
205	Value of Local Purchases		
210	Total Imports and Local Purchases (Add Lines 200+205)		
215	VAT Deductible on Imports		
220	VAT Deductible on Local Purchases		
225	VAT Adjustments		
228	VAT Deductible on Imported Services (Reverse Charge)		
230	Total Input tax (Add Lines 215+220+225+228)		
300	Tax Payable for this Period (if L150>L230 enter difference)		
305	Credit for this Period (if L230>L150 enter difference)		
310	Credit Brought Forward from Previous Period		
315	Total Credits (add line 305 + 310)		
320	Tax Due (where L300 greater than L315; enter difference)		
325	Credit to Carry Forward (where line 315 exceeds line 300)		
400	Penalty for Late Filing (\$100 per month or part thereof)		
405	Penalty for Late Payment (10% of line 320)		
410	Interest Due (1.25% per month late or part thereof)		
415	Total Penalties and Interest (Total Lines 400, 405 and 410)		
420	Total Tax, Penalties and Interest Due (Add L320 and L415)		

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

Signature and Date

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DD MM YYYY

Title

For Official Use

Date Received

Verified By

Entered By

Approved By