



TAXPAYER'S RECEIPT

ST CHRISTOPHER AND NEVIS - Inland Revenue Department

| | |
|----------------|-----------|
| Document No. : | Due date: |
|----------------|-----------|

VAT-01 VALUE ADDED TAX (VAT)

| | | | | | |
|------------------|-------------|-------------------------------|------------------------------|---------------|------|
| Tax Account No.: | Tax Period: | Assessment Period date: To | For Official use | Payment Date: | |
| | | | Amount | DUE | PAID |
| | | | Tax | | |
| | | | Penalty | | |
| | | | Interest | | |
| | | | Total | | |
| | | | Signature of Revenue Officer | | |

PART 1 - TAXPAYER AND TAX IDENTIFICATION

| | |
|----------------|---------------|
| Document No. : | Date Issued : |
|----------------|---------------|

| | | | |
|------------------|-------------|-------------------------------|-----------|
| Tax Account No.: | Tax Period: | Assessment Period date: To | Due date: |
|------------------|-------------|-------------------------------|-----------|

PART 2 - TAX DECLARATION AND CALCULATION

NOTE: Please return this form and payment to Inland Revenue Department

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 the month.

Failure to submit this return on time will result in applicable interest and penalties being charged.

| | | | |
|-------|--|-------|-------|
| (100) | Value of Standard Rated Supplies (Sales) -VAT Inclusive | (100) | _____ |
| (105) | Value of Accommodation Tour and/or Restaurant (Sales) - VAT Inclusive | (105) | _____ |
| (110) | Value of Zero Rated Supplies (Sales) | (110) | _____ |
| (115) | Value of Exempt Supplies (Sales) | (115) | _____ |
| (120) | Total Supplies (add lines 100 + 105 +110 + 115) | (120) | _____ |
| (125) | VAT Payable on Standard Rated Supplies (Line 100 x 17/117) | (125) | _____ |
| (130) | VAT Payable on Accommodation Tour &/or Restaurant Supplies (Line 105 x 10/110) | (130) | _____ |
| (135) | VAT Adjustments | (135) | _____ |
| (140) | Value of Imported Services (Reverse Charge) | (140) | _____ |
| (145) | VAT Payable on Imported Services (17% of Line 140) (Reverse Charge) | (145) | _____ |
| (150) | Total Output Tax (add lines 125 + 130 + 135 + 145) | (150) | _____ |
| (200) | Value of all Imports and Customs Charges | (200) | _____ |



VAT-01 VALUE ADDED TAX (VAT)

| | | | |
|-------|--|-------|-------|
| (205) | Value of all Local Purchases | (205) | _____ |
| (210) | Total Imports and Local Purchases (add lines 200 + 205) | (210) | _____ |
| (215) | VAT Deductible on Imports | (215) | _____ |
| (220) | VAT Deductible on Local Purchases | (220) | _____ |
| (225) | VAT Adjustments | (225) | _____ |
| (228) | VAT Deductible on Import Services (Reverse Charge) | (228) | _____ |
| (230) | Total Input Tax (lines 215 + 220 + 225 + 228) | (230) | _____ |
| (300) | Tax Payable for this period (if L150 > L230 enter difference) | (300) | _____ |
| (305) | Credit for this period (if L230 > L150 enter difference) | (305) | _____ |
| (310) | Credit brought forward from previous period | (310) | _____ |
| (315) | Total Credits (add lines 305 + 310) | (315) | _____ |
| (320) | Tax Due (where line 300 greater than line 315; enter 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 in paying or part thereof) | (410) | _____ |
| (415) | Total Penalties and Interest (add lines 400 + 405 + 410) | (415) | _____ |
| (420) | Total Tax, Penalties and Interest Due (Add Lines 320 + 415) | (420) | _____ |

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

Signature: _____ Date: _____

Title: _____

| | | |
|------------------------------|---------------|----------|
| For Official use | Payment Date: | |
| | Amount | DUE PAID |
| | Tax | |
| | Penalty | |
| | Interest | |
| | Total | |
| Signature of Revenue Officer | | |