



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:
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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)	Standard rated supplies (sales)-VAT Inclusive	(100)	_____
(105)	Accommodation, Tour &/or Restaurant (Sales)	(105)	_____
(110)	Zero rated supplies (Sales)	(110)	_____
(115)	Exempt supplies	(115)	_____
(120)	Total supplies (add lines 100 + 105 +110 + 115)	(120)	_____
(125)	VAT payable on Standard rated sales (line 100 x 17/117)	(125)	_____
(130)	VAT on Accommodation, Tour &/or Restaurant Sales (Line 105 x 10/110)	(130)	_____
(135)	VAT adjustments (Sales)	(135)	_____
(140)	Total output tax (add lines 125 + 130 + 135)	(140)	_____
(200)	Value of imports and customs charges	(200)	_____
(205)	Value of local taxable purchases	(205)	_____
(210)	Total imports and local purchases	(210)	_____
(215)	VAT paid on imports	(215)	_____



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(220)	VAT paid on local purchases	(220)	_____
(225)	VAT adjustments (Purchases)	(225)	_____
(230)	Total input tax (lines 215 + 220 + 225)	(230)	_____
(300)	Tax payable for this period (if L140 > L230 enter difference)	(300)	_____
(305)	Credit for this period (if L230 > L140 enter difference)	(305)	_____
(310)	Credit brought forward from previous period	(310)	_____
(315)	Total credits (add lines 305 and 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 (Total lines 400, 405 and 410)	(415)	_____
(420)	Total Tax, penalties and interest due (Add L320 and L415)	(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			