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ST. LUCIA
INLAND REVENUE DEPARTMENT - INCOME TAX
EMPLOYEE'S DECLARATION

Complete and file with the Inland Revenue Department:

a. When called upon to do so by the Comptroller;
b. Within seven days of change in personal allowances claimed;
c. When you commence new employment.

IF YOU HOLD MORE THAN ONE EMPLOYMENT; INFORM THE COMPTROLLER

TAN: | | | | | | | - | | |

Last Name .....

First Name (s) .....

Home Address .....

Place of Employment .....

CLAIM FOR PERSONAL ALLOWANCES

1. **For Self** .....Enter 16,000

2. **For Spouse** wholly maintained by me (unemployed)..... Enter 1,500

3. **Child Allowance:**
   a. For child of myself or spouse whom I maintained including stepchild, adopted child or child born out of wedlock under 10 years.....Enter 1,000
   b. For child born during the income year; irrespective of age was an invalid child .....Enter 1,000

   c. **Education Allowance:**
   For a child who has attained the age of ten years or was a student child either in St. Lucia or elsewhere in connection with education/ training .....Enter 2000

   d. **Higher Education Allowance:**
   For a relative irrespective of age who was a University student whether in St. Lucia or elsewhere.
   Proof of attendance at University is required.....Enter 5,000

4. **Allowance for Dependant Relative**.....Enter 350

5. **Allowance for Housekeeper:**
   For my relative whom I maintain and resides with me for the purpose of caring for my children. This allowance may be claimed by an individual who is a widower or widow, or is unmarried, divorced or separated .....Enter 200

ENTER TOTAL ALLOWANCES FROM FRONT PAGE HERE

6. **Life Insurance Deduction:**
   1. Premiums paid on the life of Self, Spouse and/or Children to local insurance companies is limited to :
      a. premiums paid
      b. 10% of assessable income
      c. $8000

   2. In the case of premiums paid to insurance companies not doing business in St. Lucia the deduction:
      50% of premiums paid or is limited to : 1/20 of assessable income or $3000

7. **Mortgage Interest Deduction:**
   Interest payable upon monies borrowed by Self and applied for the acquisition on construction of, or improvements to a dwelling house which is occupied by Self either alone or together with family, or occupied rent free by members of family. .....Maximum 15,000

8. **Student Loan:**
   A resident individual is entitled to a maximum of $3000 in respect of any amount paid during the year of income by way of interest on money borrowed to finance tertiary education.

N.B. CERTIFICATE OF INTEREST IS REQUIRED FOR NOS. 7 & 8

9. **Deduction for Payments to Co-operatives / Building Societies:**
   Shares purchased up to a maximum of $5000 shall be claimed.

10. **Registered Home Ownership PLan (RHOS Plan):**
    Relief is granted to a resident individual who makes contributions to an approved RHOS for the acquisition of your first home. Up to a maximum of $6,000 may be claimed.

11. **Medical:**
    Actual medical expenses including Medical Insurance Premiums shall be claimed. An initial amount of $400 is allowed.

ADD TOTAL ALLOWANCES. ENTER HERE

CERTIFICATION

I.....hereby certify that the information given in this Declaration is **TRUE AND CORRECT.**

Date..... Signature .....

ANY PERSON WHO MAKES A FALSE DECLARATION IS GUILTY OF AN OFFENCE AND IS LIABLE ON SUMMARY CONVICTION TO A FINE OR IMPRISONMENT.

FOR OFFICIAL USE ONLY

EMPLOYER'S TAN : | | | | | | | - | | |

EMPLOYEE'S TAN : | | | | | | | - | | |

NAME OF EMPLOYEE .....

PLACE OF EMPLOYMENT .....

TAX CODE NUMBER : .....