



Inland Revenue Department
SAINT LUCIA

General Information for You - the Taxpayer



Our Mission

The Inland Revenue Department stands committed in its impartial treatment of its customers.

We aim to provide an efficient, professional and courteous service, while administering the relevant tax laws on behalf of the Government and people of Saint Lucia.

Your RIGHTS as a Taxpayer:

As a taxpayer, you have the right to be treated fairly, professionally, promptly and courteously by the employees of the Inland Revenue Department.

Our goals at the Inland Revenue is to protect your rights so that you will have the highest confidence in the integrity, fairness and efficiency of our tax system.

To ensure that you always receive such treatment, the Department has produced this pamphlet advising you, the taxpayer, as to your rights at each step of the tax process.

Information & Assistance in preparing returns:

You have the right to information and assistance in complying with the tax laws. In addition to the basic instructions we provide with the tax forms, we make available a great deal of other information, for example:-

- Provision of walk - in taxpayer assistance at our offices in Castries, Vieux-Fort and Soufriere;
- Advice on the preparation of our tax return.

If you need a copy of your tax return, you can get this information free by writing or visiting the Inland Revenue Department.

Privacy & Confidentiality:

You have the right to have your personal and financial information kept confidential. Persons who assist in preparing your return or represent you must keep your information confidential. It is also your

right to know why we are asking for your information, how we use any information you give and what might happen if you refuse to give the information.

Courtesy & Impartiality:

You are always entitled to courteous, considerate and impartial treatment from the staff of the Department. If you ever feel that an employee is not providing you with courteous, professional and efficient service you should ask to speak with the employee's supervisor and make a complaint.

Protection of Your Rights:

The employees of Inland Revenue Department will explain and protect your rights as a taxpayer at all times. If you feel that this is not the case, you should discuss the problem with the employee's supervisor.

Complaints:

If for any reason you have a complaint about the Department, you may write to the Comptroller of Inland Revenue.

Representation:

Throughout your dealings with us, you can represent yourself with proper written authorisation have another person represent you.

Payment of Tax:

You are liable only for the correct amount of tax. Our purpose is to apply the tax laws consistently and fairly to all taxpayers.

Audit of your Return:

If we inquire about your return or select it for examination it does not suggest that you are dishonest. Auditing is to ensure compliance with the tax laws. The enquiry may not result in more tax. You may even receive a refund.

Inquiries by Mail:

We handle several enquiries and examinations by mail. We may send you a letter with either a request for information or a reason that we believe a change needs to be made to your return.

If the requested information is given or an explanation is provided, we may or may not agree with you and will explain the reason for any changes.

You should not hesitate to write to us about any tax matter that you do not understand. If the matter cannot be resolved through the mail, a personal interview can be requested.

You should always seek clarification about any issue that is unclear to you.

Objection to an Assessment:

If you do not agree with an assessment or examination you have the right to object within thirty days of the date of service of the assessment to the Department. To avoid delays in settling your objection, always ensure that documents to substantiate your claim are attached to your letter of objection.

Appeal to the Appeal Commissioners

- You can appeal a decision of the Inland Revenue Department to the Appeal Commissioners.
- If the matter is still to your satisfaction, you may take the case to the High Court. The decision must involve a question of law including a question of mixed facts and law.



For further information, please contact us at our:-

(1) Head Office in Castries

Telephone Number: 1 758 468 4730/35/66

Fax Number: 1 758 453 6072

Tax Service Center in Vieux-Fort

Telephone Number: 1 758 468 4961

Fax Number: 1 758 454 9218

(3) Soufriere Sub-Office

Telephone Number: 1 758 459 7036

Fax Number: 1 758 457 1596

(4) Website www.irdstlucia.gov.lc