

- accounts of tax payments;
- **Corporation Tax Unit**, which collects current and arrear taxes from all companies; and
- **Individual & Miscellaneous Taxes** units, which collect current and arrear incomes and miscellaneous taxes from all individuals and individual enterprises.

Data Processing

This section contains the **Assessments, Tax Roll** and **Systems Units**. It assesses taxpayers for all tax types according to the tax laws. They do this by:

- Generating Notices of assessments informing of liabilities or refunds
- Providing remittances and important information
- Producing reminders and estimated assessments
- Producing installment notices and reminders, and estimated installments
- Creating files and registering documents for taxpayers on our database
- Storing all taxpayer files and related documents
- Processing and editing remittances received for relevant tax types



Property Tax

This section aims to register, value and assess all properties according to the Property tax laws. These objectives are achieved by:

- Undertaking site visits to properties to confirm their existence and values;
- Generating property tax assessments
- Preparing various property tax rolls;
- Attending to exemptions and objections relating to Property Tax



For further information, please contact us at our

Customer Service Unit

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Vieux-Fort Tax Service Center

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The Inland Revenue Department
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About the I.R.D.

The Inland Revenue Department is a revenue collecting agency of the Government of Saint Lucia. It is under the authority of the Ministry of Finance, with Prime Minister the Honourable Stephenson King as the minister responsible. The Department has the authority to collect income tax and a number of other taxes .

The Department's mission or statement of purpose is as follows: *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.*

The Department is driven by goals that entail:

- The achieve voluntary compliance with the tax laws
- To advise the public of its rights and responsibilities
- To determine reasons for non- compliance and implement policies and procedures to minimise the same
- To fairly, uniformly and courteously, administer the tax laws
- To search for and apply new ways of achieving our mission

The Inland Revenue Department is headed by a Comptroller. The Deputy Comptroller is second in command with five assistant comptrollers heading five main sections of the Department.

The main sections of the Inland Revenue Department are:

- The Office of the Comptroller;
- The Office of the Deputy Comptroller;
- Administration;
- Audit;
- Collections;
- Data Processing;
- Property Tax;

The Office of the Comptroller

This section falls directly under the Comptroller and entails three units:

- The **Internal Auditor**, who performs audit reviews on the internal control systems of the Department
- **Planning & Technical Research Unit**, which ensures that the functional units of the Department meets their planned targets within set standards for attaining goals. It also prepares law interpretations for management's approval, and assist in research and preparation of the Department's position in cases submitted to the Appeal Commissioners and the Court of Appeal.
- The **Appeal Commissioners** a persons appointed by the Cabinet who review cases submitted by aggrieved taxpayers due to the outcomes of an objection



The Office of the Deputy Comptroller

This Section is managed by the Deputy Comptroller and entails three units:

- **Objections**, this unit reconciles any assessment of returns that are protested by taxpayers.
- **Vieux-Fort Tax Service Centre**, this is a branch of the Department located in the town of Vieux-Fort which provides the services offered in the Castries Head Office. The **Soufrière Sub-office** is another branch of the Department located in Soufrière and fall under the management of the Vieux-Fort service centre.
- **Enforcements**, this unit attends to "delinquent taxpayers" or those who have not committed to settling their arrear payment plans or who have not responded to contacts made by the department. This unit "enforces" such action on the delinquent taxpayers as: Judgment Debts
 - Court Action
 - Garnishment
 - Legal Hypothec



Administration

Under this unit, the physical needs of the Department and matters referring to **Personnel**, **Finance** and **General Office** operations are managed. This unit also attends to **Refunds** matters, such as the processing and mailing of refund cheques, and the maintenance of records. This unit also entails the Mail Room where mail is processed and distributed.

Taxpayer Services also falls under this unit and is responsible for educating and informing the public of its rights and responsibilities under the Tax Laws. It does this by attending to refunds, assessments and arrears enquiries, interviewing taxpayers and issuing remittances.

The **Library** is also available under this unit and provides reference material on Tax Law, Tax Administration, Tax Policy and other relevant information.

Audit

This section monitors the self assessment system by reviewing the returns filed to ensure that they comply with the law. Where the returns filed do not comply with the law, the Section makes the appropriate adjustments to ensure that the correct taxes are paid.

Tax audits or review of tax returns is a very important exercise that ensures that taxpayers comply with the law .The tax auditors within the Section have an important mandate to ensure that every tax payer pays their fair share and that the integrity of the tax system is maintained by deterring high levels of non-compliance.

The Audit section also contains a **Senior Reviewer** who evaluates completed tax audits to ensure they are complete in procedure, precise in law and fully informative of circumstances and relevant facts.

Collections

This section collects taxes, including penalties and interest, and maintains accurate records of these payments. The Section entails:

- **Cash Unit**, which accounts for all receipts and