



The INLAND REVENUE DEPARTMENT
SERVING YOU In SERVING Our COUNTRY!



COMPLETION of RETURN of REMUNERATION & TAX DEDUCTED

SAINT LUCIA. DEPARTMENT OF INLAND REVENUE - INCOME TAX
RETURN OF REMUNERATION PAID AND TAX DEDUCTED

List alphabetically the FULL names of all persons required to be reported. Employees who have left and have been reported on TD4 should not be included. All sheets or slips not used must be returned. Additional copies of this form may be obtained from the Department of Inland Revenue. PLEASE ENSURE THAT ALL COPIES ARE COMPLETED LEGIBLY. All Allowances and Benefits paid to or enjoyed by any person MUST be reported.

FIRST COPY - To be delivered to the EMPLOYEE not later than 31st January, _____

Last Name		M.	First Name		Employer's Tax Payer Number			
FULL ADDRESS:					Employee's Tax Account Number			
Enter these figures on your Income Year Tax Return & attach this copy	Code or Table used for tax deductions	Date employment commenced if later than 1st Jan.	Total Remuneration before any deductions	*Total Other Allowances and Benefits	Deductions for approved pension fund	Social Security No. or N.I.S. No.	Deductions for Social Security or N.I.S.	Income Tax deducted
*GIVE DETAILS	Travelling	Entertainment	Housing	Car	Utilities etc.	Bonus Share Sch.		
	\$	\$	\$	\$	\$	\$		

ATTACH THIS COPY TO YOUR RETURN AND FILE ON OR BEFORE MARCH 31, _____

Last Name		M.	First Name		Employer's Tax Payer Number			
FULL ADDRESS:					Employee's Tax Account Number			
Enter these figures on your Income Year Tax Return & attach this copy	Code or Table used for tax deductions	Date employment commenced if later than 1st Jan.	Total Remuneration before any deductions	*Total Other Allowances and Benefits	Deductions for approved pension fund	Social Security No. or N.I.S. No.	Deductions for Social Security or N.I.S.	Income Tax deducted
*GIVE DETAILS	Travelling	Entertainment	Housing	Car	Utilities etc.	Bonus Share Sch.		
	\$	\$	\$	\$	\$	\$		

ATTACH THIS COPY TO YOUR RETURN AND FILE ON OR BEFORE MARCH 31, _____

Last Name		M.	First Name		Employer's Tax Payer Number			
FULL ADDRESS:					Employee's Tax Account Number			
Enter these figures on your Income Year Tax Return & attach this copy	Code or Table used for tax deductions	Date employment commenced if later than 1st Jan.	Total Remuneration before any deductions	*Total Other Allowances and Benefits	Deductions for approved pension fund	Social Security No. or N.I.S. No.	Deductions for Social Security or N.I.S.	Income Tax deducted
*GIVE DETAILS	Travelling	Entertainment	Housing	Car	Utilities etc.	Bonus Share Sch.		
	\$	\$	\$	\$	\$	\$		

ATTACH THIS COPY TO YOUR RETURN AND FILE ON OR BEFORE MARCH 31, _____

The Return of Remuneration or TD5 Form as it is called is a set of forms that accompany the TD6 Form (the Annual Remittance form) and which are to be submitted to the Inland Revenue Department on or before **January 31st**.

On the TD5 Forms employers are to list alphabetically the **FULL** names of **ALL** persons employed with the organisation for the period under review as well as to ensure that all copies are completed **LEGIBLY**

**SAINT LUCIA
INLAND REVENUE DEPARTMENT**

Particulars Of Employee Leaving Employment Or Deceased

Name of Employee (in full) _____

Home Address _____

TAX ACCOUNT NUMBER -

Name of Employer _____

Address of Employer _____

Employer's Reference Number
Employer's Tax Account Number

Gross Pay (in this employment) \$ _____

N I S deducted \$ _____

Income Tax deducted \$ _____

Tax Code _____

Period of employment: From _____ To _____

Name and Address of new employer (if known) _____

Signature _____ Date _____

N.B.: Please complete form in triplicate:
One copy to be sent to the Inland Revenue Department; the other two copies are given to the employee leaving, not later than the day the last payment of remuneration was made.

On the **TD4** Form you are to record the particulars of the employees who left employment or died during the year.

One (1) copy is to be given to the employee on their last day at work.

Another copy is to be submitted to the department together with the TD5 Forms

The final copy is for your records.

SAINT LUCIA DEPARTMENT OF INLAND REVENUE - INCOME TAX
RETURN OF REMUNERATION PAID AND TAX DEDUCTED
 List alphabetically the FULL names of all persons required to be reported. Employees who have left and have been reported on TD4 should not be included. All sheets or slips not used must be returned. Additional copies of this form may be obtained from the Department of Inland Revenue. PLEASE ENSURE THAT ALL COPIES ARE COMPLETED LEGIBLY. All Allowances and Benefits must be reported.

FIRST COPY - To be delivered to the EMPLOYEE not later than _____

1

FULL ADDRESS: Last Name M. First Name

Enter these figures on your Income Year Tax Return & attach this copy	Code or Table used for tax deductions	Date employment commenced if later than 1st Jan.	Total Remuneration before any deductions	*Total Other Allowances and Benefits	Deductions for approved pension fund	Soc No.
*GIVE DETAILS	Travelling	Entertainment	Housing	Car	Utilities etc.	Bonus

ATTACH THIS COPY TO YOUR RETURN AND FILE ON OR BEFORE _____

SAINT LUCIA DEPARTMENT OF INLAND REVENUE - INCOME TAX
RETURN OF REMUNERATION PAID AND TAX DEDUCTED
 List alphabetically the FULL names of all persons required to be reported. Employees who have left and have been reported on TD4 should not be included. All sheets or slips not used must be returned. Additional copies of this form may be obtained from the Department of Inland Revenue. PLEASE ENSURE THAT ALL COPIES ARE COMPLETED LEGIBLY. All Allowances and Benefits must be reported.

SECOND COPY - To be delivered with First Copy to the EMPLOYEE not later than _____

2

FULL ADDRESS: Last Name M. First Name

Enter these figures on your Income Year Tax Return & attach this copy	Code or Table used for tax deductions	Date employment commenced if later than 1st Jan.	Total Remuneration before any deductions	*Total Other Allowances and Benefits	Deductions for approved pension fund	Soc No.
*GIVE DETAILS	Travelling	Entertainment	Housing	Car	Utilities etc.	Bonus

KEEP THIS COPY FOR YOUR OWN RECORDS

SAINT LUCIA DEPARTMENT OF INLAND REVENUE - INCOME TAX
RETURN OF REMUNERATION PAID AND TAX DEDUCTED
 List alphabetically the FULL names of all persons required to be reported. Employees who have left and have been reported on TD4 should not be included. All sheets or slips not used must be returned. Additional copies of this form may be obtained from the Department of Inland Revenue. PLEASE ENSURE THAT ALL COPIES ARE COMPLETED LEGIBLY. All Allowances and Benefits must be reported.

THIRD COPY - To be delivered to the Comptroller of Inland Revenue not later than _____

3

FULL ADDRESS: Last Name M. First Name

Enter these figures on your Income Year Tax Return & attach this copy	Code or Table used for tax deductions	Date employment commenced if later than 1st Jan.	Total Remuneration before any deductions	*Total Other Allowances and Benefits	Deductions for approved pension fund	Soc No.
*GIVE DETAILS	Travelling	Entertainment	Housing	Car	Utilities etc.	Bonus

KEEP THIS COPY FOR YOUR OWN RECORDS

SAINT LUCIA DEPARTMENT OF INLAND REVENUE - INCOME TAX
RETURN OF REMUNERATION PAID AND TAX DEDUCTED
 List alphabetically the FULL names of all persons required to be reported. Employees who have left and have been reported on TD4 should not be included. All sheets or slips not used must be returned. Additional copies of this form may be obtained from the Department of Inland Revenue. PLEASE ENSURE THAT ALL COPIES ARE COMPLETED LEGIBLY. All Allowances and Benefits paid to or enjoyed by any person MUST be reported.

FOURTH COPY - To be retained by Employer

4

FULL ADDRESS: Last Name M. First Name

Enter these figures on your Income Year Tax Return & attach this copy	Code or Table used for tax deductions	Date employment commenced if later than 1st Jan.	Total Remuneration before any deductions	*Total Other Allowances and Benefits	Deductions for approved pension fund	Social Security No. or N.I.S. No.	Deductions for Social Security or N.I.S.	Income Tax deducted
*GIVE DETAILS	Travelling	Entertainment	Housing	Car	Utilities etc.	Bonus Share Sch.		

EMPLOYEE'S copy
 to be filed with Return

EMPLOYEE'S copy
 for Personal Records

EMPLOYER'S copy
 to be filed with TD6

EMPLOYER'S copy
 for Company's records

The form is in quadruplicate format and should be completed as such. The form must also be given out to employees; delivered to the Dept; and retained by the company as indicated above.

The TD5 FORM

SAINT LUCIA

DEPARTMENT OF INLAND REVENUE - INCOME TAX

RETURN OF REMUNERATION PAID _____ AND TAX DEDUCTED

List alphabetically the FULL names of all persons required to be reported. Employees who have left and have been reported on TD4 should not be included. All sheets or slips not used must be returned. Additional copies of this form may be obtained from the Department of Inland Revenue. PLEASE ENSURE THAT ALL COPIES ARE COMPLETED LEGIBLY. All Allowances and Benefits paid to or enjoyed by any person MUST be reported.

FIRST COPY - To be delivered to the EMPLOYEE not later than 31st January, 2007

A B R A H A M

Last Name

A

MI.

A L I C I A

First Name

Employer's Tax Payer Number

1 2 3 4 5 6

FULL ADDRESS: LA FEULLER, MONCHY, GROS-ISLET

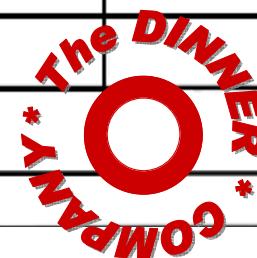
1

Employee's Tax Account Number

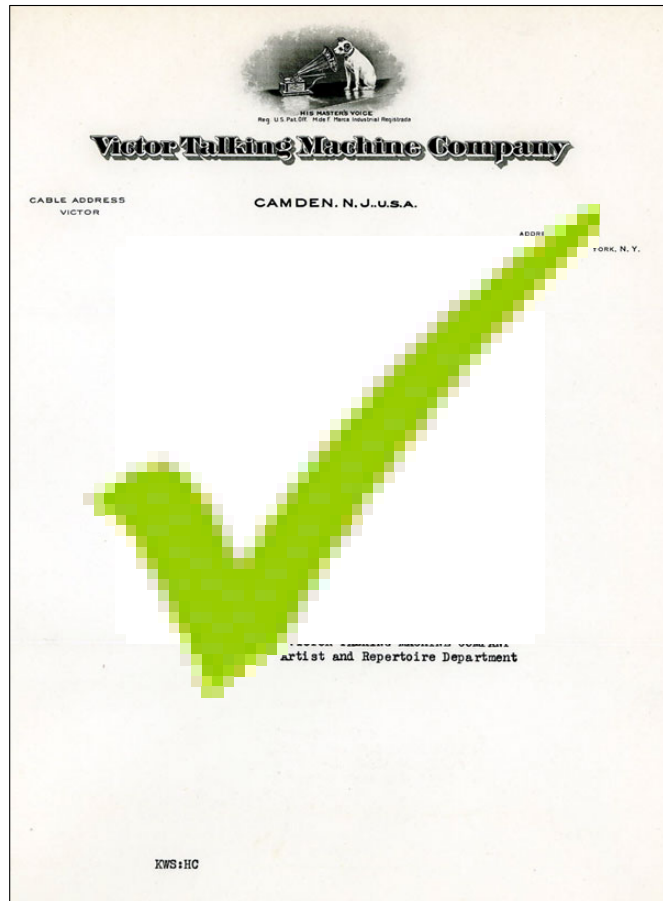
0 0 5 4 3 2 - 0 1

Enter these figures on your <u>2006</u> Income Year Tax Return & attach this copy	Code or Table used for tax deductions	Date employment commenced if later than 1st Jan. <u>03/01/2006</u>	Total Remuneration before any deductions	*Total Other Allowances and Benefits	Deductions for approved pension fund	Social Security No. or N.I.S. No.	Deductions for Social Security or N.I.S.	Income Tax deducted
	223M		\$36,000	\$7,500	\$660	285285	\$1,800	\$1284.96
*GIVE DETAILS	Travelling	Entertainment	Housing	Car	Utilities etc.	Bonus Share Sch.		
	\$ 7,000	\$ *	\$ *	\$ *	\$ *	\$ 500		

ATTACH THIS COPY TO YOUR RETURN AND FILE ON OR BEFORE MARCH 31, 2006



The TD5 FORM



In such circumstances, the employer should give the employee a letter addressed to the Comptroller, certifying the details already given in the TD5 Form reportedly lost.



TAXPAYER'S RECEIPT

ST. LUCIA - INLAND REVENUE DEPARTMENT

Document No. : 2886312 Due date: Jan 31, 2007

T.D.6 P.A.Y.E. Annual Remittance Form

Tax Account No.: 12345614	Tax Period: 2006	Assessment Period date: Jan I, 2006 To Dec 31, 2006	For Official use	Payment Date:	
The Dinner Company P.O. Box 123 Castries			Amount	DUE	PAID
			Tax		
			Penalty		
			Interest		
			Total		
			Signature of Revenue Officer		

P.A.Y.E. ANNUAL REMITTANCE FORM

PART 1 - TAXPAYER AND TAX IDENTIFICATION

Document No. : 2886312		Date Issued : Nov. 8, 2006	
Tax Account No.:	Tax Period:	Assessment Period date:	Due date:
123456	2006	Jan 1, 2006 To Dec 31, 2006	Jan 31, 2007

PART 2 - TAX DECLARATION AND CALCULATION

As an employer you are required to complete this return in respect of persons to whom you made payments for emoluments/pension during the Tax Period stated above, and should include any benefits or allowances enjoyed by such persons. This amount should be paid not later than the Due Date specified. Payment after the Due Date will result in the imposition of a penalty of ten percent (10%) of the amount on line 5 and interest at a rate of one and four-hundredths percent (1.04%) per month. This is in accordance with Sections 117 & 135 of the Income Tax Act, Cap 15.02. Please attach this remittance form to the Annual TD5 Return Form.

(1)	Total Tax deducted from emoluments as per attached TD5s	(1)	<u>\$112,500</u>
(2)	Total Tax deducted as per TD4s for the Tax Period	(2)	<u>\$ 25,200</u>
(3)	Total Tax Deducted (add Lines 1 and 2)	(3)	<u>\$137,700</u>
(4)	Total Tax remitted as per P30s for the Tax Period	(4)	<u>\$137,700</u>
(5)	P.A.Y.E. not remitted (subtract line 4 from line 3)	(5)	_____

I certify that the information on this return is correct, complete, and fully discloses my liability for the related tax. Signature: <u>Ronald Reece-Mayers</u> Date: <u>02-Feb-06</u> Title: <u>Accounts Payable Clerk</u>	For Official use	Payment Date:	
	Amount	DUE	PAID
	Tax		
	Penalty		
	Interest		
	Total		
Signature of Revenue Officer			



TAXPAYER'S RECEIPT

ST. LUCIA - INLAND REVENUE DEPARTMENT

Document No. : 2886312 Due date: Jan 31, 2007

T.D.6 P.A.Y.E. Annual Remittance Form

Tax Account No.: 12345614	Tax Period: 2006	Assessment Period date: Jan I, 2006 To Dec 31, 2006	For Official use	Payment Date: 20/02/07
The Dinner Company P.O. Box 123 Castries			Amount	DUE PAID
			Tax	\$1,700.00 \$1,700.00
			Penalty	\$ 170.00 \$ 170.00
			Interest	\$ 93.50 \$ 93.50
			Total	\$1,963.50 \$1,963.50
			Signature of Revenue Officer <i>Phil Returns</i>	

P.A.Y.E. ANNUAL REMITTANCE FORM

PART 1 - TAXPAYER AND TAX IDENTIFICATION

Document No. : 2886312 Date Issued : Nov. 8, 2006

Tax Account No.: 123456	Tax Period: 2006	Assessment Period date: Jan 1, 2006 To Dec 31, 2006	Due date: Jan 31, 2007
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PART 2 - TAX DECLARATION AND CALCULATION

As an employer you are required to complete this return in respect of persons to whom you made payments for emoluments/pension during the Tax Period stated above, and should include any benefits or allowances enjoyed by such persons. This amount should be paid not later than the Due Date specified. Payment after the Due Date will result in the imposition of a penalty of ten percent (10%) of the amount on line 5 and interest at a rate of one and four-hundredths percent (1.04%) per month. This is in accordance with Sections 117 & 135 of the Income Tax Act, Cap 15.02. Please attach this remittance form to the Annual TD5 Return Form.

(1)	Total Tax deducted from emoluments as per attached TD5s	(1)	<u>\$112,500</u>
(2)	Total Tax deducted as per TD4s for the Tax Period	(2)	<u>\$ 25,200</u>
(3)	Total Tax Deducted (add Lines 1 and 2)	(3)	<u>\$137,700</u>
(4)	Total Tax remitted as per P30s for the Tax Period	(4)	<u>\$136,000</u>
(5)	P.A.Y.E. not remitted (subtract line 4 from line 3)	(5)	<u>\$ 1,700</u>

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

Signature: *Ronald Reece-Mayers* Date: *02-Feb-07*

Title: *Accounts Payable Clerk*

For Official use	Payment Date:
Amount	DUE PAID
Tax	\$1,700.00 \$1,700.00
Penalty	\$ 170.00 \$ 170.00
Interest	\$ 93.50 \$ 93.50
Total	\$1,963.50 \$1,963.50
Signature of Revenue Officer <i>Phil Returns</i>	



TAXPAYER'S RECEIPT

ST. LUCIA - INLAND REVENUE DEPARTMENT

C.T.-2 Annual Contract Tax Return

Document No. :	Due date:
2886312	Jan 31, 2007

Tax Account No.:	Tax Period:	Assessment Period date:	For Official use	Payment Date:	
12345614	2006	Jan I, 2006 To Dec 31, 2006	Amount	DUE	PAID
The Dinner Company P.O. Box 123 Castries			Tax		
			Penalty		
			Interest		
			Total		
			Signature of Revenue Officer		

PART 1 - TAXPAYER AND TAX IDENTIFICATION			
Document No. :		Date Issued :	
2886312		Nov. 8, 2006	
Tax Account No.:	Tax Period:	Assessment Period date:	Due date:
123456	2006	Jan 1, 2006 To Dec 31, 2006	Jan 31, 2007

PART 2 - TAX DECLARATION AND CALCULATION

You are required to deduct ten percent (10%) of any payment made to contractors for the supply of labour.

(1)	No. of contracts enclosed	(1)	<u>8</u>
(2)	Total Contract Tax deducted	(2)	<u>\$ 25,200</u>
(3)	Total remitted to I.R.D.	(3)	<u>\$ 25,200</u>
(4)	Contract Tax not previously reported	(4)	<u> </u>

I certify that the information on this return is correct, complete, and fully discloses my liability for the related tax. Signature: <u>Ronald Reece Mayers</u> Date: <u>20-Jan-07</u> Title: <u>Accounts Payable Clerk</u>	For Official use	Payment Date:	
	Amount	DUE	PAID
	Tax		
	Penalty		
	Interest		
	Total		
Signature of Revenue Officer			

ANNUAL CONTRACT TAX REMITTANCE FORM

- * Provide a list of all contractual workers
- * Total amount paid to them
- * 10% deducted and remitted to the Department.

USE of TAX DEDUCTION TABLES to COMPUTE P.A.Y.E.

The Table is designed to show the tax to be deducted from employees' income. The tables show the salary and the amount of tax to be deducted by reference to the Code.

USE of TAX DEDUCTION TABLES to COMPUTE P.A.Y.E.

EXAMPLE

Monthly Salary	1,500.00
Employee's Contribution to N.I.C.	75.00(5%)
	1,425.00

Code Number 164M

1. Refer to “Monthly Tax Deduction”
2. Look down the left hand “Monthly Pay” column for the amount closest to but not less than \$1425,
3. Follow this line across to Code 164M. The tax to be deducted that month is where these two columns intersect.

**USE of TAX DEDUCTION TABLES
to COMPUTE P.A.Y.E.**

Where the Code Number exceeds that shown on the tables
use the annual tables at the back of the **Tax Tables Book**

Example:

Monthly Pay \$7,000

Code : 320M

USE of TAX DEDUCTION TABLES to COMPUTE P.A.Y.E.

1. Multiply pay by the number of pay periods in a year.

i.e. $\$7,000 \times 12 = \$84,000$

$\$7,000 \times 26$ Fortnightly

$\$7,000 \times 52$ Weekly

2. Deduct allowances according to the employee's code.

$\$320 \times 100 = \$32,000$

$\$84,000 - \$32,000 = \$52,000$

Less: Annual NIS Amount $(\$52,000 - \$3,300) = \$48,400$

3. Look down the annual table and use the nearest amount in column 1 (Pay Per Year) i.e. and divide by the number of pay periods in the year

Monthly deduction - $\$835.00$

NON-RESIDENT EMPLOYEES

When an employee arrives in the island for the first time and will be employed for a period of less than 183 days in the year of income you are to use the non-resident tables.

NON-RESIDENT EMPLOYEES

When using the non-resident tables, the amount of tax to be deducted is as follows:

- Refer to the table corresponding to the pay period, e.g. Month pay refers to monthly tax deductions, etc.
- Depending on the number of pay periods in the year of income use the appropriate table. If the pay period is between that shown on the table, use the higher of the two.
- If the monthly, fortnightly and weekly pay of a non-resident employee is less than that shown on the table deduct 10% of the taxable amount

BONUSES & CONTRACT GRATUITY

- Bonuses paid to employees are subject to tax declaration.
- Contract gratuity arises where a person was employed on contract for a specific period.

N.B. The 1st gratuity is not taxable

MOTOR VEHICLE BENEFIT

Commencing with the Income Year 1999, the assessable benefit will be:

1. Employer Owned Motor Vehicle:

- i.** Where a motor vehicle is purchased locally, the assessable benefit is computed as **15%** of the listed selling price of the motor vehicle.
- ii.** Where a motor vehicle is imported into the country directly or indirectly by an employer, the assessable benefit derived by an employee is calculated as **15%** of the landed cost of the motor vehicle plus all local charges **15%**(Landed cost + Local charges).

N.B.

Landed cost is defined as all charges incurred out of St. Lucia.

MOTOR VEHICLE BENEFIT

2. Leased Vehicles

The assessable benefit is computed as 40% of the leased cost to the employer

N.B.

The assessable benefit computed above remains the same whether or not a vehicle assigned to an employee is used by other employees from time to time.



The END

INLAND REVENUE DEPARTMENT

Heraldine Rock Building

Waterfront

Castries