

# Taxin' ur Brain

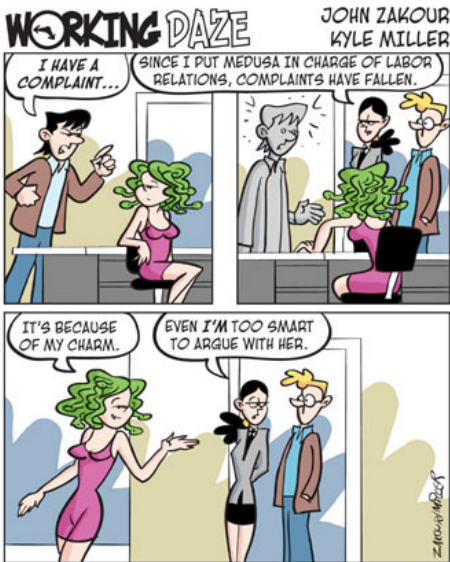
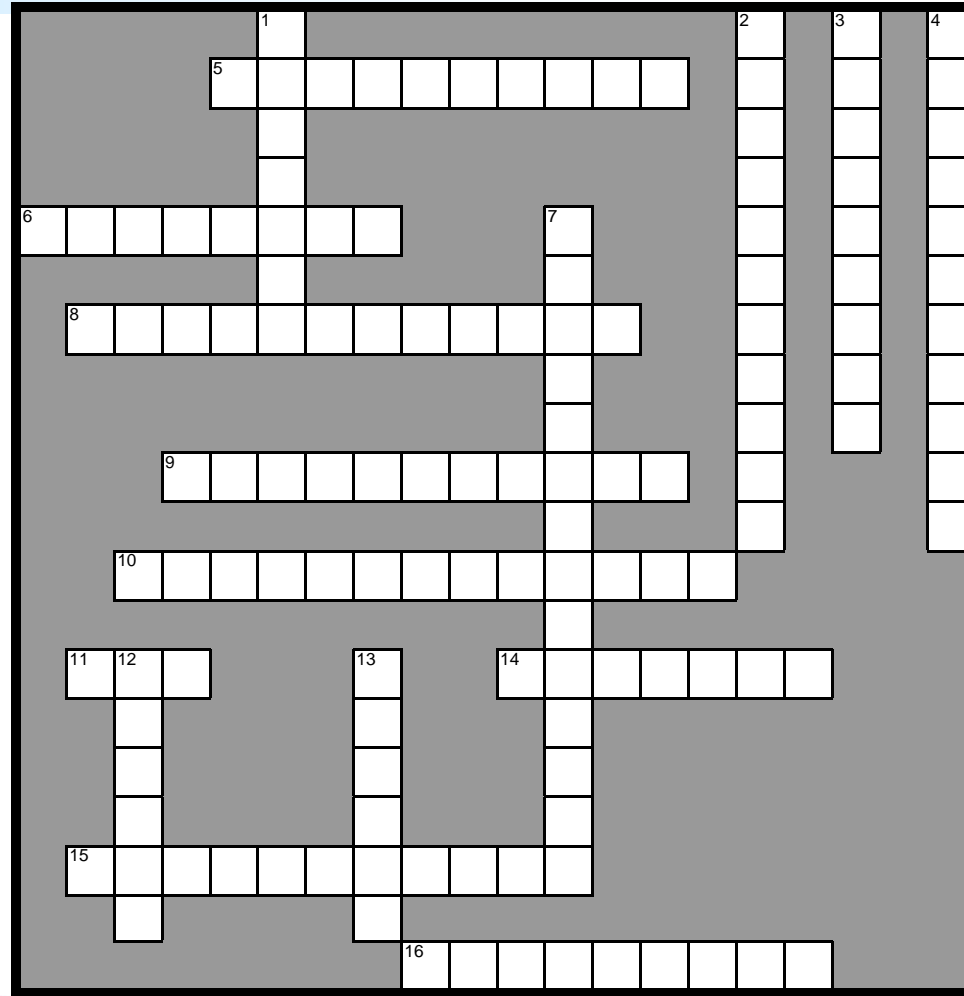
The solutions to this issue's puzzle can be found in the IRD brochure "Your Responsibility as a Taxpayer"

**Across**

- 5. Happening at regular intervals
- 6. Award of cash given without obligation
- 8. Recompense for losses
- 9. Deduction from employee's salary
- 10. Provision to meet a need
- 11. Income received by IRD
- 14. Payment for insurance
- 15. Contract of two or more owners of a business
- 16. Obligation to pay cash to another party

**Down**

- 1. Salary after retirement
- 2. Section at the IRD
- 3. Synonym for 'Fiscal'
- 4. Authorizing Document
- 7. Unincorporated business owned by single person
- 12. Every year



For further information call the Customer Service Unit of the Inland Revenue Department at telephone numbers (758) 468 4735 / 4781 or e-mail us at [ird\\_relations@candw.lc](mailto:ird_relations@candw.lc)

## A ROBUST RESOURCE FOR REVENUE REPORTS!

# REVENUES



Volume 10, Issue 2

April to June 2005

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## THE BEST PRACTICES IN TAX ADMINISTRATION WORKSHOP



Participants from the IRD / Customs collaborated training Best Practices in Tax Administration Workshop

The ability to engage in any training which requires funding is always a challenge at the beginning of any financial year but that definitely does not deter our Department from being creative, as far as staff training and development. Armed with a comprehensive and yet simple Training Plan and focused on the Department's goal at ensuring that staff members are equipped with the necessary skills to ensure maximum productivity, the first half of the financial year was off to a great start!

THE



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EDITORIAL:

Success AND You

Success, I believe you can achieve it - if you really want it. It is true that most of us will never achieve worldwide recognition; nor will we receive the Queens' Medal of Honor, or even an Academy Award. But that does not mean we *can't* be successful. Life is too short to squander it by just existing.

Successful people have a strong sense of purpose. They know what they want; why they want it; and how they plan to achieve it. Successful people have the habit of doing things they do not like to do, so they may accomplish the purpose they have defined. Successful people also have a passion for excellence.

Excellence is the opposite of mediocrity! To excel means to surpass — to exceed. When you have a true passion for excellence and when you act on it, you *will* see things happen.

I am of the view that each of us possesses the ability to grow far beyond our present self-imposed limitations. And, unfortunately, there is not one of us who will get through life without any conflicts or storms. But we must remember that there are no victories without conflicts and no rainbows without storms. When we reflect on our life, we need to thank God for how far we have come.

When you set out to do your best in whatever you do, you can and will attain and achieve excellence in your life. That sets you apart from mediocrity. Success rarely arises

out of the mediocre.

To achieve success that will last, you need to start right where you are... Take an inventory of your strengths and weaknesses. Where are you right now in every area of your life — personally, professionally, spiritually? Be honest about who you really are.

You can begin with the physical. Rate yourself on appearance, exercise, weight control, and nutrition. What about your relationships? How well do you listen? Are you a good role model? Do you spend enough time with family and friends? Do you have a positive attitude? Do you know how to laugh at yourself and at circumstances? What about your profession or career? Do you understand your position and purpose? Are you competent in what you do?

And finally, where are you spiritually? What do *you* consider worthwhile in life? If you're not sure, just look at where you invest your time, energy and money. Is your goal in life to search for meaning or to search for God who gives you meaning?

As you take an honest look at the various areas of your life, it is vital that you know what you want and are destined to become in life.

What are your dreams? What do you in the next two years want to contribute? Achieve? Experience? Enjoy? Or possess? Whatever your dreams, itemize *only* those things that you truly want to achieve. Be

VIEWPOINT:

It All starts with GOD

BY  
SOPHIE HARTE  
AUDITOR



The purpose of your life is far greater than your own personal fulfillment, your peace of mind or even your own happiness. It's far greater than your family, your career, or even your wildest dreams and ambitions.

If you want to know why you were placed on this planet you must begin with God; for you were born **by** and **for** his purpose.

Many popular books, movies, and seminars tell you to look within yourself to discover your life's meaning. You did not create yourself, so there is no way you can tell yourself what you were created for. Example if you stumble on a piece of invention you have never seen before, you would not know its purpose nor can the invention be able to tell you its purpose. Only the creator or the owner's manual could reveal its purpose.

In the same way you cannot arrive at your life purpose by focusing on you, it all begin with **God your creator and using the creator's manual, the bible**. You exist only because God wills that you exist. It is in God that you discover your origin, your meaning, your

purpose, your significance, and our identity; every other path leads to a dead end.

Some common guidelines that are offered to finding your life's purpose are consider your dreams; clarify your values; figure out what you are good at; aim high; go for it; be disciplined; believe you can achieve you goal. While all these are good pointers they can only lead to great success. Being successful and fulfilling your life's purpose is not the same. You can become the most successful by the world's standard but miss out on the purposes for which God has created you.

God is not just the starting point of your life; He is the source of it. To discover your purpose in life you must turn to God's, word, not the world's wisdom. Build your life on eternal truths not pop psychology, success-motivation, or inspirational stories.

Remember it's not about you for with out God life makes no sense.

**Colossians1:16-17 For by him all things created, that are in heaven, and are in earth, visible and invisible, whether they be**

**thrones, or dominions, or principalities, or powers: all things were created by him, and for him: and he is before all things, and by him all things consist.**

Have a Blessed Quarter in Christ.



**BULLETIN:**

**DISASTER MANAGEMENT RECOVERY PLAN  
TIPS FOR STAFF**

Know your Disaster Response Team members. They are:

Section	Team Members
Deputy Comptroller's office	Adria Sonson, Leandra Felix, Luciana Simon
Administration Section	Peggy-Ann Soudatt, Lisa Goodman, Tessa Joseph,
Collections Section	Sylvester Dickson, Kimya Williams
Audit Section	ACRIR Audit, Denise Dujon, Paulmina Desroses
Data Processing & Tax Intelligence	Kervin Tobias, Benedict Joseph, Allena Joseph, Arlene President
Property Tax Office (La Clery)	Kenrick Haynes, Andre Mathurin, Primus Pamphile
Vieux-Fort office	Delores St. Catherine, John Lawrence, Merline Didier

**BOMB THREAT**

1. After receiving the bomb threat, sound the alarm
2. Be attentive to the instructions of your Disaster Response Team members
3. Take your bags
4. **WALK!** Do not run
5. Proceed to the designated Command Center which is the grounds of the Cultural Center **AND REMAIN THERE!!!**
6. Wait for the "All Clear" report from your Disaster Response Team member

**All persons should be back in office within 15 minutes of the ALL CLEAR report**

**FIRE HAZARD**

1. If the smell of smoke is in the air sound the alarm
2. Cashiers should secure the cash. Follow the tips from 2 to 7

under **BOMB THREAT**  
**EARTHQUAKE**

1. Stay calm
2. Get under the nearest desk or table or stand within a strong doorway
3. Keep away from glass partitions and windows
4. Stay where you are until the shaking has subsided
5. Do not use the land telephone lines.
6. Hold a bag over your head as you leave the building
7. **WALK!** Do not run
8. Proceed to the designated Command Center which is the grounds of the Cultural center **AND REMAIN THERE!!!**
9. Wait for the "ALL CLEAR" report from your Disaster Response Team member

**All persons should be back in office within 15 minutes of the ALL CLEAR report**

**This list is by no means exhaustive. Please refer any other suggestions to your designated Disaster Response Team Member.**

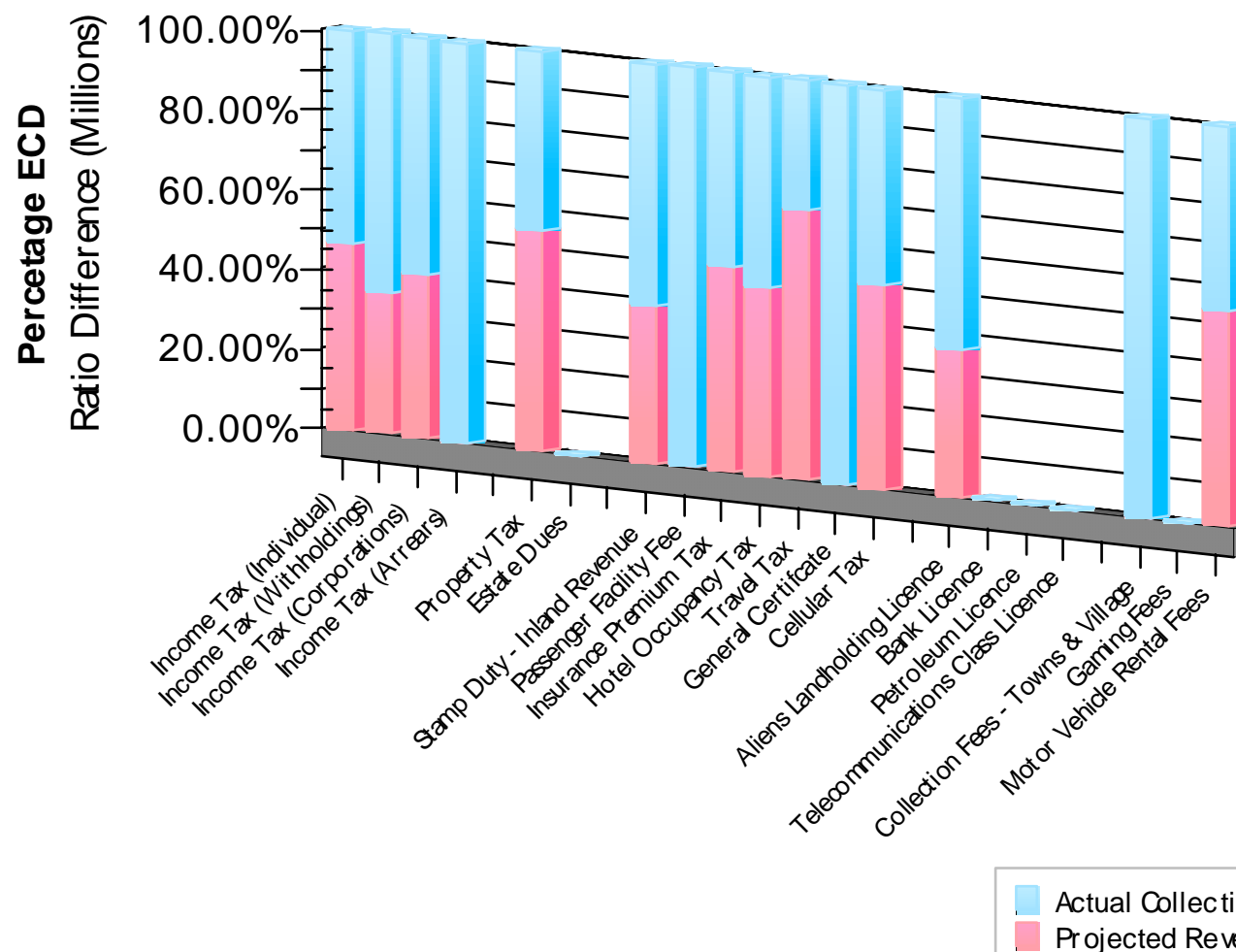


**REVENUE COLLECTIONS:**



**APRIL to JUNE**

BY  
DENISE REGIS  
ASST. ADMIN. SUPERVISOR



This First Quarter has been extremely successful with an overall overage of approximately \$12.2 million. Well, colleagues, the year has indeed started off with a "big bang" as we would say.

The Revenue heads that stood out for their performances were as follows: **Income Tax**

( *Individuals*), (*Arrears*), (*Corporation*), **Stamp Duty** and **Hotel Accommodation Tax**. Based on trends, these heads have traditionally done well. The main reasons being the increased gross profits reported by corporations and increased salary levels. There is also a lot of activity currently in the *Construction*, *Banking* and *Tourism* sectors.

Congratulations to all the members of the Inland Revenue team! Let us continue to work hard as we seek to achieve the goals and objectives of the Department.

TOP STORY:

TRAINING

(cont'd from page 1)

Senior and middle managers were given the opportunity to participate in the following Workshops;

- ◆ **Project Management;**
- ◆ **Work Ethics;**
- ◆ **Mediation Skills;**
- ◆ **Performance Appraisal;**
- ◆ **Human Resource Database Training;**

◆ **Best Practices in Tax Administration.**

The programme was funded by the Caribbean Regional Technical Assistance Centre. This regional agency has continues to accede to the Department's request for technical training. The Department through the training of staff has benefited tremendously by support received to date and looks forward to the co-ordination of future initiatives with CARTAC.

We note that there has been an increase in the number of Officers who continue to work assiduously in the area of self development, most of whom are engaged in either *Accounting* or *Management Development* programmes. This augurs well for each and everyone of you. Keep up the good work!! Your determination to succeed will be rewarded.

ABOUT TAX:

MOTOR VEHICLE RENTAL USER FEE

**During the months of October to December, the Miscellaneous Tax Unit conducted an extensive audit programme of Motor Vehicle Rental Fee accounts. It was noted that this revenue head was not performing as it should, hence the selection.**

With reference to the Motor Vehicle Rental Fee Act every person who carries on the business of motor vehicle rental shall collect from the renter and pay to the Comptroller a daily user fee of **US\$5 or EC\$13.50**. The fee is due and payable

within fifteen days after the end of the month during which that fee was charged or chargeable.

To date the Department has identified twenty-nine (29) motor vehicle rental businesses. However, during the period of review nine (9) businesses were visited. The audit selection was based primarily on the individuals who had received the benefit of a 50% reduction in Import Duty and Consumption Tax under the Concessions for Car Rental Sector; and who were members of the St. Lucia Tourist Board Motor Vehicle Rental Association.

Based on the audits performed an estimated \$1.8 million should be collected annually.

Contacts have been made with the identified twenty-nine, and payment should be reflected from all involved by the month of September 2005.



STAFF PROFILE:

MERLINE DIDIER

**R**eveNews' *Staff Profile* for this issue focuses on one of the members from the southern division of the Department.

Our *Staff Profile* star has been working in the Department for six years now, and is an invaluable member to the Vieux-Fort Tax Service Centre, which in itself is basically a mini-collage of all the major sections located at the main office in Castries.

Indeed, Merline Didier is a very fitting choice as the image of an all-rounded, hardworking and self-directed employee — a rare and precious gem to the Department!

Merline Didier was born in the cozy community of Saltibus, Choiseul on the 21<sup>st</sup> of October, 1977, and attended the *Saltibus Combined School* as a child. When the period of secondary school learning appeared, Ms. Didier did not have to travel far from home on her journey to the *Choiseul Secondary School*. Performing fantastically in her studies, Merline also and successfully took on a computer course. Jumping straight into the work arena immediately after school, Ms. Didier did not remain stationary in her scholarly endeavours as she took on part-time courses of higher education at the *Sir Arthur Lewis Community College* in the areas of *Accounting, Statistics* and *Management (of Business)*. She went on to obtain her *CAT* and is currently at level 2 in her *ACCA* course – whew, what a repertoire reflective of the ambition and

brains behind this young lady!

On her way to becoming a well-qualified member of the workforce, Ms. Didier is also developing her career, skill-wise, as she relates the fact of juggling hers and many others' jobs within this tiny branch. She and the other staff of the *Vieux-Fort Tax Service Centre* "*practically perform all the functions of the Department in this Section. For example, I am the cashier and I also perform many other duties in conjunction with my main job. This multi-tasking helps us as individuals, and as members of the Department, to be more confident [in ourselves and our work] and to develop a conceptual understanding of the IRD, which in turn is a great motivator for each of us as employees of the Department.*" Ms. Didier is also very much impassioned and protective of her branch as she alleges "*I personally do not think that this section is [as] recognized and appreciated as it deserves to be (sic).*"

In keeping with her appreciation and acknowledgement of her branch, Ms. Didier sees a parallelism between her Section and the IRD motto, voicing that the Vieux-Fort Tax Service Centre "*does provide an efficient, professional and courteous service to both its internal and external customers.*" Indeed, what an absolute joy it is to have such a loyal and fervent member of the Department's southern end!

Still riding the career-based bandwagon, Ms. Didier is certainly



in the right field of work — in reference to her personal career aspirations — as she desires to become a certified accountant. However, she does leave one to think that accounting may not be all she's after in declaring that "*One must not limit oneself to the endless possibilities life has to offer.*" When the question of an inspirational figure present at the Department who sets an iconic example of professionalism and proper etiquette for her, Ms. Didier modestly sees something positive in everyone she works with: "*I will say that most persons possess the desired professional qualities in my Section that enable the smooth running of the entire office.*"

When Merline leaves the office, this single lady is the typical young adult female, as she passes her time reading, in fact she loves literature; she also enjoys cooking and socializing with friends. Her personal life philosophy is the cliché but meaningful — to her at least — "*live life to its fullest and achieve as much possible.*"

ReveNews is really honoured to have received this treasure of an

NEWS FROM THE SECTIONS:

**DATA PROCESSING**

Though the staff of this here Unit have continued to demonstrate their knowledge and brilliance of the Network, we would like to mention that we value any opportunity afforded to them for training.

*Best Practices in Tax Administration*, facilitated by CARTAC, was one of the workshops attended and completed by Messrs. T. Ferguson, W. Martial and K. Tobias during this quarter. This training workshop covered the various areas of taxes, and just to name a few, *Electronic Filing and Payment*, *Organizational Issues in Tax Administration*, *Collection Through Banks*, and an introduction to VAT was discussed.

In addition, the *Internet Website Development Training* worksop attended by G. Jn.Baptiste, E. Stanislaus, and W. Martial was also accomplished.

As a result of this training, the Department's web-site will currently be maintained and edited in-house by our own appropriately qualified staff.

**TAX INTELLIGENCE UNIT**

The Unit would like to take this opportunity to welcome an addition to the staff of the Tax Intelligence Unit: Ruthven Compton. We hope that this learning opportunity will be put to good use as you pursue your aspirations. This small, yet effective bunch continue to be of fine service to the public by issuing tax codes and tax account numbers. However, and more importantly, SIGTAS is being updated everyday by means of using taxpayers' current returns. We do hope that you continue to endure whatever comes with these tasks and providing this service.

**ASSESSMENTS UNIT**

In as much as we the Staff of this Unit are loaded with tasks that would keep us quite occupied through out the day, we continue to travail the mark set before us. We have practically

completed the assessing of the "2003' returns — the filing away of said returns has been completed, and TD-5s '2004' are currently being processed, thereby affirming the competency of the Unit.

"All work and no play makes one pretty dull," they say and we can very much attest to that! Thanks to our supervisor's birthday occurring within this quarter, we were graced with refreshments. We would like to take this opportunity to also thank her for being there for us in every way possible. We know that we are blessed to have such a fantastic supervisor and so we say that you are special to us Mrs. Amos. Happy Birthday again. We must extend our gratitude. We are a fortunate Unit indeed, to have an ACIR who is as exceptional as our Supervisor. Mr. Kervyn Tobias afforded the opportunity to successfully complete a Workshop in Project Management along with Mrs. Amos.

Speaking of training, we need to make mention of Mrs. Vincent who also

**PROPERTY TAX**

On any given work day over the past year and a half the taxpayer may have witnessed a blue Nissan minibus, either SLG 1000 or 1001, in their community. If so, it was only members of the Property Tax Revaluation unit paying their area a visit.

The Revaluation office is located in the *I. F. Jeremie Building* at La Clery. As of February 2004, 24 graduates from the *Sir Arthur Community College* were hired and underwent a rigid program of training to further equip them for the challenging task of property valuation. The training areas covered were work ethics; time management; Property Tax Legislation; valuation procedures and

techniques; and the use of hand-held computers, with some basic training in *ArcView* and *ArcPad*.

With a hand-held computer (*IPAQ*), measuring tape, digital cameras and some other basic tools, the teams were equipped to collect the relevant data that would assist in determining both the Market and Annual Rental Value of the taxpayer's property. The hand-held computer is loaded with the relevant map sheet that has vital information in respect of the ownership of each parcel of land; satellite imagery and GPS information that would assist in identifying the property and location.

We have carried out valuations from

Cap Estate to La Clery in the north; together with, several map sheets in Vieux-Fort, Soufriere, Anse-la-Raye and Dennery. The exercise was quite exigent. The weather is ideal only when it is cool and partly cloudy. Field work was limited due to climatic conditions, such as wet, overly hot and sunny weather, thereby slowing down the work pace. Land terrain, security factors, and the general social-economic culture of some communities also posed serious challenges to our productivity levels.

Over the next few weeks we will be undertaking a *Public Relations Program* to increase our visibility and to spread the message that the revaluation does

ABOUT TAX:

**Property Tax Revaluation Project**

As part of its mandate the department has the responsibility of:

1. Valuating of all properties on the island;
2. Maintaining the National Tax Roll;
3. Collecting all taxes due and payable;
4. Dealing with objections and exemptions.

Property taxes originated as a method of distributing the cost of certain geographically based services such as education, fire protection, security, roads, health to name a few. The tax attempts to allocate the cost fairly among those who benefit from the services. The tax charged on each property is in proportion to the property's value.

**Objectives**

The objective of the Property Tax Unit is to value and assess all properties in St. Lucia in accordance with the appropriate legislation. The Unit is responsible for:

1. Registering all properties in St. Lucia;
2. Updating registration information when required on the database;
3. Generating property tax assessments to inform taxpayers of their liability;
4. Preparing a Property Tax Roll;
5. Preparing a Delinquent Property

Tax Roll; and

6. Valuing every property in the island.

There is general consensus that the existing property tax legislation is outdated and needs to be revised. The current thinking is that the method of valuation used should be the market value approach instead of the Annual Rental Value approach, which is currently in use for residential properties.

Presently the Department is reviewing the proposed Land Tax and Valuation Acts. These two Acts are expected to replace the existing Ordinance.

**Valuation method**

Contrary to popular belief the proposed new method of valuation is not to increase taxes but to have a fairer and more equitable system of assessing so that the tax burden can be more fairly and equitably distributed.

Revaluation can actually lower the value of a property in a declining market. However, whether taxes go up or down depend largely on the tax rate applied.

Two methods used in determining market value are sales comparison and cost approach. The sales comparison value is determined by comparing the property with other

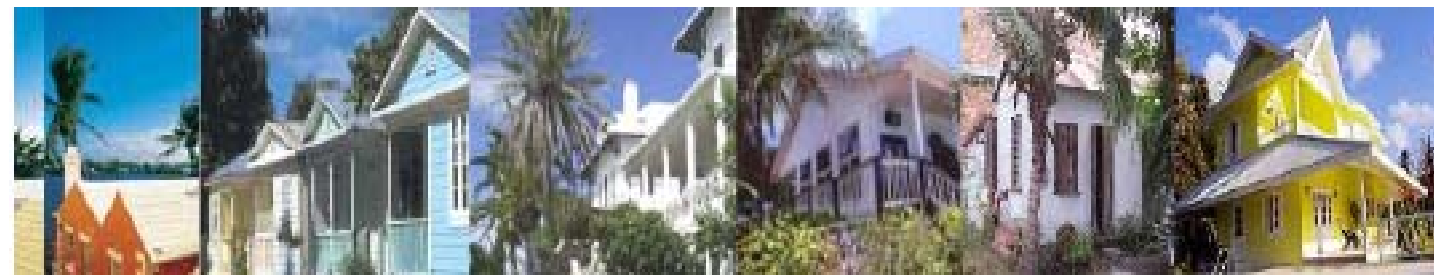
recently sold properties within the area. The cost approach is based on the cost of replacing a property less its depreciation.

**Property Tax Revaluation Project.** As of February 2004 the department commence a revaluation project. The project is partly funded by a grant from the Caribbean Development Bank with the balance provided by the Government of St. Lucia. The exercise involves the revaluation of residential properties throughout St. Lucia.

The department has setup a project office at La Clery with a staff compliment of thirty-four. All officers have received intensive training in valuation methods and procedures in an effort to enhance their performance on the job.

All property owners or occupiers are served notice prior to the revaluation exercise. At this point they are given the opportunity to set up an appointment or to inform the department of their concerns prior to the actual visit date.

The major objective for the revaluation exercise is for a more equitable and transparent system of valuation for property tax purposes. This in effect will help to reduce or eradicate the margin of error that exists in the current method of valuation thus encouraging voluntary compliance. It will also provide for the collection of vital



NEWS FROM THE SECTIONS:

ADMINISTRATION

Yes folks, the Admin Section has once again done their utmost best in assisting taxpayers. The Section had quite a few movement of staff in this quarter...

Ms. Arlene Williams, Customer Relations Officer bid farewell to our Section. She concurringly joined the Property Tax Section and we are sure she is giving the same top quality service over there which she gave to the Admin Section for the past eleven (11) years! Ms. Williams, you are surely and terribly missed by the entire Block-B Department — Good Luck, though, in your new venture! Mr. Kurtwell Felix replaced Ms. Williams' role (some big shoes to fill) in the Customer Relations Unit. It is in great esteem and pride that "good luck" is extended to Mr. Felix in his new post.

The Admin Section was also graced with other changes, namely those of Ms. Heather Joseph replacing Ms. Shani Willie, who assumed the position of *Objections Officer* in the *Office of the Deputy Comptroller*, and

Ms. Shakeena Jean, who replaced Ms. Ealidia St. Helen in the Refunds Unit. Ms. St. Helen has moved on from the Department and has assumed a position in the banking sector — Ms. St. Helen is wished the best of luck in her new endeavour.

The Refunds Unit has undertaken for some time now the task of implementing a new project called the *Refunds Action Plan*. This project started as the result of the huge refund bill generated by the Department. The primary cause for implementation was due to insufficient funds disposable for refunds. The project involves mainly two stages:

In the first stage, the department investigates the causes which lead to taxpayers obtaining huge refunds, i.e. refunds in excess of EC \$1,000.00, and finds that the majority of taxpayers who fall in that category do not revise their tax codes during the income year. Based on the findings, the Department begins the process of adjusting tax codes to reflect the

correct status of taxpayers, thereby avoiding large sums of refunds in the future.

The second stage requires a determination of the PAYE to be paid for the current year. After the PAYE is determined, instructions are issued to employers to reduce the taxpayer's PAYE until the refund is utilized. Most employers are indeed complying with the instructions given.

The project began with the income year of 2001, and has now progressed to the income year of 2002. To date, twenty eight (28) employers have been targeted with a total refund value of about EC \$3.5 million.

Some taxpayers are aggrieved with the discussions and consultations; however, most have understood and accepted the benefits offered to them, as well as the logistics of it all. Generally, though, taxpayers prefer receiving their refund payments in full.

This Project is headed by the ACIR of Administration, Ms. Peggy Ann

OFFICE OF THE DEPUTY COMPTROLLER

Work continued as usual for the staff of the Office of the Deputy Comptroller without any major unsettling occurrences. However, a few of changes took place...

The Objections Unit bade farewell to Ms. Chinida Joseph and at the same time had the distinct pleasure of welcoming Ms. Shani Willie to the

Section. In June, the Enforcement Unit was allocated from the Collections Unit and is now under the administration of the Deputy Comptroller.

On another note, it was discovered that a significant number of objections made were as the result of missing documentations, primarily in respect to higher education and life insurance. As a result, taxpayers

were advised to keep copies of all



NEWS FROM THE SECTIONS:

AUDIT

With the quarter speedily coming and GOING, the Audit Section had to quickly re-adjust to the changes within the Section. It was a bitter sweet quarter as the Section had to bid farewell to their ACIR in addition to welcoming two members to the section.

Mr. Marcus Joseph had been the ACIR of the section for a stint of two years. During his tenure Mr. Joseph executed his duties with diligence and professionalism. His charismatic approach to his position will be missed. But as his career progressed his epoch at the Department ended. We wish him continued success in his new endeavors.

This quarter was not only a melancholic one — as we bid farewell to a much loved colleague — but it was as well joyous as we also extended civility to our new auditors. Firstly, we were elated to have the return of Miss Chinida Joseph to the section. Her knowledge of the Audit Law and Practices will be efficiently utilized in the Section. Miss Joseph has been attached to the Objections Section for the past year. Her return is one that will be very beneficial to the Audit Section.

We were absolutely pleased to welcome Miss Paulmina Desroses to the Section. Miss Desroses previously held the prestigious

position of *Comptroller's Secretary*. This is a position with which she executed great confidence and determination. Miss Desroses has not limited her skills to the administrative role and has hence extended her knowledge by joining the Audit team. Miss Desroses is working with Mrs. Cynthia Gabriel who is herself a very competent auditor.

The Audit Section extends warmest courtesies to the additional staff. This has been the Audit Briefs for the quarter.

COLLECTIONS

April Fools Day fell on a Friday, and indeed the members of our Collections Section did not miss the opportunity to make use of this mischievous, yet fun occasion with the usual eating of the *Poisson D'Avril* — all kept within professional limits, of course.

The Collections Section enjoyed a smoothly running period of business, where taxpayers and Collections officers interacted with each other in order to settle outstanding debts of the taxpayer; making arrangements with the Department in various scenarios dependent on the taxpayers' situations, as well as corporate affairs.

As June came by we were absolutely happy to welcome back Dave

Headley and Kimya Williams, who were on an educational hiatus. Dave will be with us for three months assisting in the collection of payments due by taxpayers. We would, on the other hand, like to congratulate Ms. Williams on her completion of an Associate Degree in Tourism and Travel. Kimya's whole take on the whole process of higher education was that it was absolutely challenging; notwithstanding, she encourages all to self-improve by going out there and becoming qualified in one's specific field of interest. She also implores all to "have fun learning."

The Collections staff who are the custodians of the *Charity Shop* donated **EC\$700.00** to Ms. Martha Charles on behalf of the staff of the

Inland Revenue Department. Several persons were also humanitarily generous by making personal donations to Ms. Charles' cause.