



# ReveNews

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2003

INLAND REVENUE'S QUARTERLY NEWSLETTER

CONTACT US AT [IRD\\_RELATIONS@CANDW.LC](mailto:IRD_RELATIONS@CANDW.LC)

## Meet the IRD's New Management Team

**Young! Energetic! No non-sense!** – are some of the words that can be used to describe the Department's new Management Team.

In carrying out their duties they aim to provide efficient, professional and courteous service to all. The Inland Revenue Department's Management Team is a force to be reckoned with. With our new Management Team we look forward to increased compliance from our clients!



**MR. JAMES CHARLES,**  
*Comptroller*



**MS. ADRIA SONSON**  
*Ag. Deputy Comptroller*



**MR. LYNDON ARNOLD,**  
*Assistant Comptroller, Data Processing Section*



**MR. MARCUS JOSEPH,**  
*Assistant Comptroller, Audit Section*



**MS. PEGGY ANN SOUDATT,**  
*Assistant Comptroller, Administration Section*



**MR. SYLVESTER DICKSON,**  
*Assistant Comptroller, Property Tax Section*



**MR. EUCHARIUS AUGUSTE,**  
*Officer in Charge, Collections Section*

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# Editorial

**By: Mr. Marcus Joseph**  
**Assistant Comptroller,**



## APPRAISAL SYSTEMS

The appraisal process should generate lots of benefits to both employees and organizations. It is however, worth noting that the accuracy of this statement is dependant upon the process used. An ideal appraisal system is one that facilitates performance development.

Many managers and supervisors regard appraisals second only to firing as the task they dislike most. The traditional approach is fundamentally flawed. It is incongruent with the values-based, vision driven and mission-oriented and participative work environments favoured by forward thinking organizations today. The documents in use in many organizations asked managers/supervisors to make judgements based on concepts and words such as "excellent performance", "exhibits enthusiasm" and "achievement oriented". Almost always appraisals are based on opinions as real performance takes time.

Why are the established systems so painful for all participants? The managers/supervisor is uncomfortable in the judgement seat. He/She knows that there may be a need to justify his/her opinions with specific examples when the employee questions his/her judgement. He/She may lack verifiable evidence to support his assessment and often provokes a defensive response from the employee. Consequently, managers and supervisors avoid giving honest feedback, which defeats the purpose of the review. Disagreements about contribution and performance ratings can create conflict-ridden situations that fester for months. Most manager and supervisors avoid conflict that will hinder workplace harmony.

Am I against performance appraisals? Yes, if it is one as described above. Are there preferred systems and what are the benefits over the traditional approach?

An appraisal system geared to performance development should be the aim of many organisations. This approach is one that requires regular feedback to and from employees. Individual performance objectives are measurable and based on established goals that are in line with the overall goals of the organisation. The feedback, however, is a discussion; both the employee and manager/supervisor have an opportunity to bring information to the dialogue. Feedback is often obtained from peers; direct reporting employee and customers to enhance the mutual understanding of the employee's contribution and developmental needs. This approach eliminates the possibility of manager/supervisor being accused of being unfair. Critical information ascertained can be used to establish a developmental plan geared to help employees expand their knowledge and skills.

This is the foundation upon which successful organisations are built.

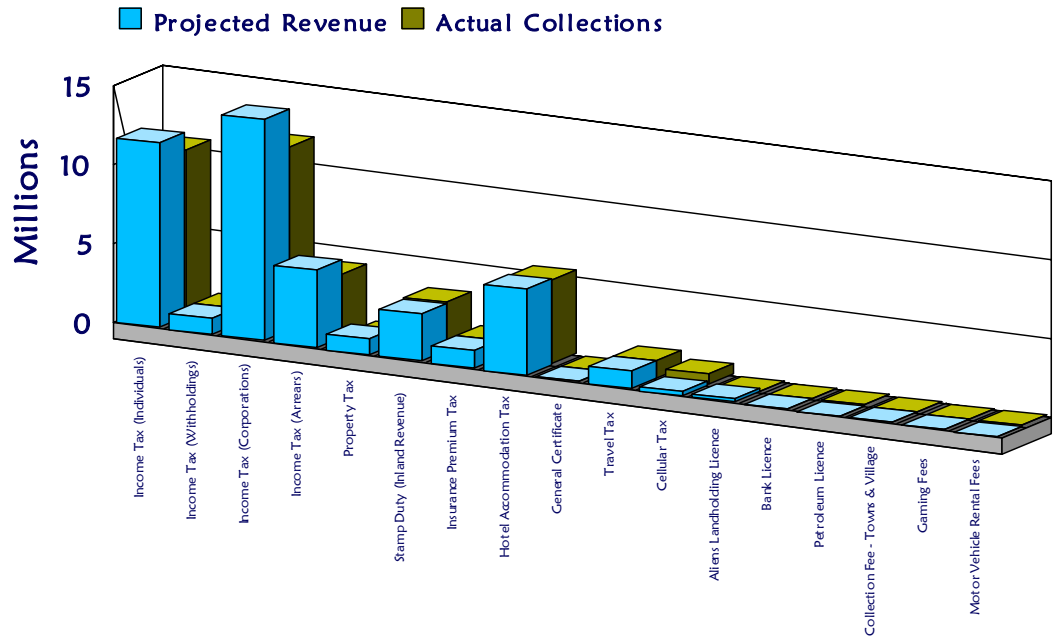
# Revenue Collections

## Quarter April to June, 2003

The actual collections for the first quarter showed a decrease of approximately \$3.5 million.

We can attribute this to two (2) main factors:

- More companies seeking to utilize their refunds instead of making additional payments to the Department;
- Requests for write-offs of Government's expenses against

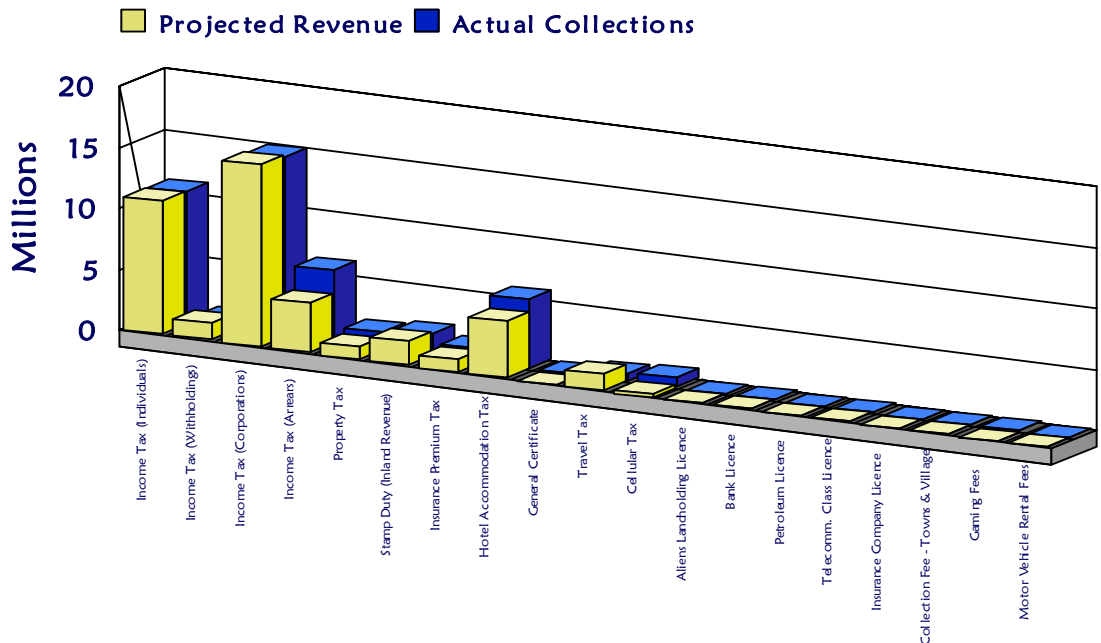


taxes which would have ordinarily received. However, the second quarter showed a slight increase of over \$1m and highlighted the ongoing marketing efforts of cellular phones which manifested into increased cellular taxes for the Department and the Government of St. Lucia as a whole.

Also of note is the Departmental effort in tackling the arrear payments through TAPP.

In addition to the other arrears mentioned above, increased property tax collection lead to the improved performance in the second quarter.

## Quarter July to September, 2003



# View Point

Courtesy: Mr. Sylvester Dickson,  
Assistant Comptroller, Property Tax



## The Tax Manager's Role in Fiscal Policy

The fading era of the 1990s has left policy makers and technicians from developing nations with the unenviable task of planning and making decisions for an uncertain and uncharted future. This stems from the myriad of problems which confront and have confronted them with no apparent solutions in sight, some of which are thought to be unsolvable.

There is also the dissatisfaction with the results of the ineffective programs and wasted money. The symbiotic relationship between programs and money has significant importance to the Tax Manager (hereinafter referred to as 'the manager') whose role is increasing in the formulation of public and fiscal policy.

Formally, the development of fiscal policy was the domain solely of the Budget Director. With the challenges being faced by policy

makers, the role has expanded to include the tax manager and other senior technocrats. Fiscal policy is both a political and an economic process. As fiscal policy includes the use of the government's budget to achieve some economic goal, we must ask ourselves the questions "what role does the tax manager play in the formulation of fiscal policy? Can the present role be expanded to give greater effect?"

The government's budget as a policy tool is fabricated on the demands made by the various interest groups namely, Departments and Ministries, sometimes in the consultation with external social partners. The role of the manager, as simple as it may seem, revolves around the generation of funds to finance these demands and the development of rules and regulations to govern the collection of those funds. In this regard, great caution must be placed on the quantum of tax which is being "demanded" from the population, since Income Tax is an income distribution mechanism. The amount of tax demanded from one's income

must reflect equity based on the ability of citizens to pay. The associated costs attached to the administration and compliance . . . Will determine the efficiency of the collection process and the availability of funds required for expenditure on goods and services by the State. Efficient tax department and other governmental agencies which have as part of their functions the power to negotiate concessions for emoluments or profits.

The manager must be innovative and visionary in his attempts at designing policy which is aimed at managing the collection of taxes throughout the state. The manager of the twenty first century needs to be a leader in decision making and policy formulation. He will thus be required to be the originator of laws which will not only redound to the greater benefit of the state, but must also reflect equity. The laws should be so crafted as to reflect the vision of the Government. At present, some laws are drafted by third parties and the manager is required to suggest amendments. The non-involvement of the manager in the early stages can pose problems if he is not aware of

# View Point

## The Tax Manager's Role in Fiscal Policy (cont'd)

certain provisions.

The onus of monitoring of these laws rests with the manager and his staff who need to be conversant with its provisions. Thus the manager is expected to continuously train his staff to meet the challenges which the clients will present from their interpretation of these laws and their determination to usurp these laws.

Linked to the issue of the relationship of the tax policy formulation is the relationship of the Tax Department to the political organs of the government. This often poses a grave problem for the manager who has to balance between maximization of tax collections and interventions by the political directorate on behalf of certain members of the taxpaying electorate.

The consultative process between the political directorate and the manager needs to be more frequent and forthright. For example, the manager should be consulted prior to the signing of agreements with international agencies and investors, which have tax implications. This can save the government and the country both

embarrassment and much needed revenue. (The granting of certain concessions are known to have left developing nations with severe shortage of revenue). Where this protocol is not adhered to, a copy of the agreement should be passed to the manager for scrutiny, advice and adjustment (even if it is 'late').

The input of the manager in designing and defining tax treaties needs to be more significant as his expertise has not been fully employed as it should. Quite often it is the task of others (such as Foreign Policy personnel who are not involved in tax), who do the preparation and negotiations. The manager's input throughout the various stages is therefore critical to ascertain balance and to include tax issues which might otherwise be overlooked and excluded.

The role of the manager can be expanded to include consultations in non-traditional revenue areas. Funding for national projects during recessionary periods, adjustment of tax rates during disaster recovery periods are but two instances. The sensitivity of the manager in defining policy at such times can help to stabilize

and reshape the economy. Research has shown that in countries such as Barbados and Jamaica, the decision had to be taken to reduce income tax (while increasing consumption tax) to stabilize the economy during the recession. The decision to grant tax incentives to employers who employ say, 'less fortunate' persons (blind, infirm, handicap) will go a long way in alleviating the plight of those categories of persons.

### Interesting Tax Facts

## The Truth about Tax

Each year the Washington Post invites readers to alter an existing word by one letter and then provide a new definition for what it means. One of the winners this year was the word Intaxication. This was defined as: "Euphoria at getting a tax refund, which lasts until you realize it was your money to start with". Too true.

*Extracted from Accountancy, September 2003*

# Audit

During the period April to September the Audit Section underwent many changes some of which were harmful to the Section but indeed achievements to the individuals concerned.

The unit welcomed Marcus Joseph from the private sector on Board as our new Manager with mixed feelings. But I am happy to report that Marcus has won the units' confidence with his charm and managing style. The unit has since then committed to work together as a team to achieve much.

The inward changes saw Sophie Harte and Innocentia Vincent rejoining the Audit Team. The audit section also welcomed Denise Dujon, Carol Jean Severin, Mellisa Inglis and Ernesta Weesbrook. But it did not end here. In came new officers from the private sector to take on the task of being efficient and effective Auditors - Narcisse Francis and Petrina John. Welcome aboard team mates.

Amidst the joys of welcoming those new auditors the unit bid farewell to Chinida Joseph, who is now an Objections Officer, Peter Auguste whose first love is for Collections has been reassigned to that Unit and Denise Regis who is now the Assistant Accountant in the Administration Unit. Good Luck guys!!!

When we thought we had said the last of our Good byes, Delores Jill St.Catherine who having worked most of her life in the Audit Section, was given the opportunity to take up a new challenge and was transferred to manage the Vieux Fort Tax Service Centre. In her place Nelson Alexander from the Vieux Fort office was warmly welcomed back into the Unit.

## Training

In an effort to effectively perform our duties, the staff were trained in the following areas:



(1)

Preparation of Audit working papers. Training was delivered by a former senior Auditor Mr. W. Frederick. Focusing on this basic area of auditing was timely and appropriate for the new auditors.



(2) *Interviewing Skills*

For this training participants were divided into 2 groups. Group 1 made a presentation on "What is an interview? and why should we interview?"

Group 2 made a presentation on conducting and controlling the interview and where to conduct the interview?

The presentations were very exciting with full participation from every team member.

## Birthdays

Birthday Greetings to Lois Jean who celebrated her birthday in July.



## Deaths

Our sincere condolences goes out to Shana and Marcus on the passing on of their Grand-mothers, also to Merlicia on the passing away of her Grandfather and to Montrope on the passing on of his father. Accept our sympathies!

# Property Tax

Scorching heat, rain and reconstruction of the East Coast Road from Laborie to Choiseul were some of the issues encountered on duty, nevertheless there was a task at hand and that's what we accomplished. There were approximately three hundred and twenty-five houses visited in eight districts collectively. Site Visits are still ongoing in Soufriere.



*Mr. Louisy briefing his team members.*

concerning commercial assessments have made it easier for payments by that sector.

During the months of July and August, the Unit was assigned a student, Ms. Keitha Delice for job training.

It was a mutually beneficial two months for the Inland Revenue and Ms. Delice.

We have also been blessed with a new addition to our section. Ms. Christa Philbert was assigned to us on the 15th September. She will be attached to the Property Tax Project; meanwhile she has been training with our Assessment Unit

Our officers are continually updating themselves with new practices in valuations. Mr. Louisy and Mr. Mathurin were both proud recipients of a certificate of attendance from the Convention of CHOVA — Commonwealth Heads of Valuation Agencies which took place in Jamaica.

The Assessment Section was blessed with the presence of Miss Miriam Lionel on the 2nd of May but sadly Ms. Shera Jn Baptiste had to make an exit for greater experience in the Collections Section.



*Property Tax Team discussing their work plan.*

Mr. Amos (supervisor of assessment) reported a gradual increase in clearances issued to the public for loans and that the amendment

Plans are in the making for the movement of Property tax section to another location in order to accommodate the island wide re-assessment programme.

# Vieux-Fort Tax Service Centre

On June 2, 2003, the Vieux-Fort Tax Service Centre welcomed two students from the Sir Arthur Lewis Community College namely Desmain Fadlin and Imran Henry for a job training stint and a view to better understanding the tax system.



On June 27, 2003, an after work social was held to bid a sad farewell to Ms. Fadlin and Mr. Henry who were such progressive and determined workers, as they now look forward to the end of their studies and a life within the St. Lucian workforce.



As always, our diligent staff are keeping up their work while maintaining the aims of our mission statement and administering taxes on the "southern shores".



The Vieux-Fort Tax Service Center bade farewell to two of their most senior officers in that of Mr. Theodore Bertie Joseph and Mr. Nelson Alexander.



After some 20 accomplished years at The Inland Revenue Department, Mr. Joseph has now embarked upon his well-deserved retirement. Throughout his tenure at the department, Mr. Joseph showed great commitment and professionalism when performing his duties thus these are two of the most rare qualities that makes him so well respected amongst his peers, co-workers and taxpayers alike. A retirement

cocktail was held for Mr. Joseph at Club Exquisite, Vieux-Fort and later had a party at Jill's residence at Black Bay.

After three dedicated & productive years at the helm of the Vieux-Fort Tax Service Center, Mr. Alexander returned to the Audit Section in Castries. During his stint, Mr. Alexander along with staff were able to improve the operations of the Vieux-Fort Tax Service Center tremendously. Mr. Alexander and Mr. Joseph will surely be missed.

The Objection Section bade farewell to one of their most hardworking officers in that of Mr. Kervin Mitchel as he took up office as the new Collections Officer at the Soufriere sub-office.

At the same time the Vieux-Fort Tax Service Center welcomed with open arms their new supervisor Ms. Delores St. Catherine. Ms. St. Catherine is being transferred from the Audit Section to head the Vieux-Fort Tax Service Center and the staff at Vieux-Fort have no doubt that things will further improve with Ms. St. Catherine at the helm.

We also welcomed Ms. Milshar Joseph, a holiday student from the Sir Arthur Lewis Community College Southern Extension for a three week stint with the department from the 04<sup>th</sup> to 22<sup>nd</sup> August. Ms. Joseph valued very much the experience gained at the department and made quite a positive impression on the office.

Last but not least the Vieux-Fort staff would like to thank management for finally coming through with providing the office with an armed security guard. Mr. Vincent Joseph will no doubt be an invaluable addition to our complement of staff.

# Collections

**W**ork

continued as usual in the Collection Section. Despite all the changes taking place all around us. Here we were thinking that we had escaped all the changes when reality hit us and the time came when we bade farewell to Mr. Hildreth 'Dig Doe' Laurencin.

Mr. Laurencin has been elevated to higher realms, as he has assumed the post of Deputy Director of Finance, Admin., Evaluation and Monitoring in the Ministry of Finance. Farewell to the man himself. We will miss you.

As a consequence Mr. Eucharius Auguste has assumed responsibility of the overall supervision of the Collections Section. This move triggered movement into the Unit.

The Unit welcomed Mr. Peter Auguste, whose first and only love is for the Collections



*Mr. Laurencin having a happy time on his last day.*



*Mr. Laurencin with his token from Staff.*



*Mr. Laurencin token was a miniature pan*

Section back to the Section. We had the distinct pleasure of welcoming four new persons

Namely Mrs. Marcia Vite, Ms Shera Jn. Baptiste and Ms Ivy Remy. We were also charmed to re-welcome our colleague Ms Felicia Leon who has recently completed her studies at the University of the West Indies, St. Augustine Campus Trinidad.

We said good-bye to Ms Carol Jean Severin and Mrs. Melissa Ghjirawoo who were both transferred to the Audit Section. We wish them all the best in their future duties. This was not the end of the farewells, Mr. Dave Headley and Ms Kimya Williams left the Department to further their studies at the University of the West Indies, Cave Hill Campus.

We the members of the Collections Section are very cool now that the windows have been tinted after many months of enduring serious glare from the untinted windows.

# Administration

**T**his quarter saw many changes within the Department which affected the Administration Section. One of which was the rotation of staff.

The Unit bade farewell to three of its staff members, namely Sophie Harte who was transferred to the Audit Section; Ivy Remy who was transferred to the Collections Section and Innocenta Vincent who was also transferred to the Audit Section.

These officers were replaced by Shani Willie who now works with the Taxpayer Assistance Unit; Denise Regis who is now in the Accounts Unit. The Unit welcomed Ms. Renatta Duplessis. Within

the quarter, the Accounts Unit encountered many challenges with their QUICKEN programme. Undoubtedly, the unit continued to be productive inspite of these hick-ups.

In an effort to enhance our Reception area new colourful and more comfortable furniture replaced the unsightly table and bench which once occupied the area. In addition a trophy case was placed in the area displaying the achievements of the staff of the Department in the field of sporting activities both locally and regionally. A wall of fame was also established which displays the past Comptrollers. This initiative proved to be very educational for staff members as well as the general public.

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## Getting to know the Positions at Inland Revenue

### Records Officer

Under the supervision of the Assessments Supervisor, the Records Officer creates and maintains files for each taxpayer, registers all tax related documents to be placed in files, and maintains the filing rooms. The officer is also responsible for tracking the movement of files to and from the filing room.

**DUTIES:**

- Create and maintain files for each taxpayer by:
  - preparing folders to store taxpayer documents;
  - storing folders in the properly identified area in the filing room;
  - entering the files and the documents in SIGTAS.
- Maintain a register of exits and returns of all files by:
  - receiving and processing file requests made on SIGTAS;
  - receiving and processing file requests made on the File Requisition Form;
  - verifying if files are in the Records Unit;
  - recording the exit of files in SIGTAS;
  - verifying that files returned contain all registered documents;
  - recording the return of files in SIGTAS;
  - placing files in their proper location in the filing room.
- Perform other related duties as assigned from time to time by the ACIR- Data Processing and the Assessments Supervisor.

# Tax News

The budget address presented by the Honourable Dr. Kenny D. Anthony Prime Minister and Minister of Finance contained great benefits for taxpayers, which will enhance the social and economic development of the country.

## REVENUE AUTHORITY

A Revenue Authority is to be created. This will be an administrative entity governing the operations of both Inland Revenue and Customs Departments. Merging these two Departments will better improve the effectiveness and efficiency of Revenue Collection.

## CORPORATE TAX

A reduction in Corporate Tax for firms that have fully paid up all outstanding arrears. This reduction means that Corporate Tax will be reduced from 33 1/3 percent to 30 percent by 2005. The reduction is to be administered in the following stages:

- (1) Income Year 2003 1/3 percent
- (2) Income Year 2004 1 percent
- (3) Income Year 2005 2 percent

The new rates are applicable to companies who prior to Income year 2003,

- have no arrears of income or any other tax administered by the Department; and
- Have complied with the

requirements of any enactment administered by the Department.

## T.A.P.P.

Tax Arrears Payment Plan (TAPP), has been extended for another year—March 31, 2004.

## PROPERTY TAX

The Pension Exemption for Land & House Tax has been extended to public officers, but will not apply to persons who are in receipt of pensions from abroad. NIC pensioners will continue to benefit from the exemption.

## STAMP DUTY

In order to encourage competition among banks, stamp duties have been reduced in situations where persons seek to re-finance their mortgages subject to the following conditions:-

- (a) Where the house owner decides to transfer a mortgage to another institution, the reduction in stamp duty is 80%;
- (b) Where the house owner finances an existing mortgage with the same institution and additional funds are acquired, the reduction in stamp duty is 75%.

It is our hope that taxpayers will take advantage of the above mentioned benefits which are

relevant to their situation.

**PLEASE NOTE  
THAT  
TAPP  
(Tax Arrears  
Payment Plan)  
ENDS IN  
MARCH  
2004.**

**FOR  
FURTHER  
INFORMATION  
CALL OUR  
TAXPAYER  
ASSISTANCE  
UNIT  
468 4730/  
35/66.**

# Staff Profile

# Lyndon Arnold

Assistant Comptroller - Data Processing Section



**A** born scorpion and a great lover of the outdoors, Lyndon was born November 17<sup>th</sup>, the first of three sons and a daughter of Stanley and Vivienne Arnold. Educated at the Anglican Infant & Primary schools and the St.Mary's College, Lyndon then joined the Accountant General's Department on a summer attachment. This attachment however turned into a permanent appointment and he remained there until 1985 when he ventured to Canada to study information technology after being influenced that way by the introduction of IT in the Accountant General's Department.

Upon successful completion of his course of study in 1988 he returned home, eager to put his newly acquired skills to work. He returned to the Accountant General's Department where he stayed until 1990 and then joined the newly established Computer Centre Limited. During his tenure at CCL, he was instrumental in a number of government IT projects and as an individual who is always looking for a challenge, applied and was successful in joining the Inland Revenue Department as a Systems Programmer/Analyst under the then management of the late Lennox R. Cave.

With his love for IT, and the department's initiative of SIGTAS, he was instrumental in the successful design and eventual implementation of SIGTAS in Dominica, St.Lucia, St.Vincent, Grenada and St.Kitts. Today he is the Assistant Comptroller with responsibility for the Data Processing and Tax Intelligence Section of the department. With his determination and drive, he has created one of the most proactive and visionary IT departments within the Public Service.

Today, Lyndon is married and is father of three children, Lyndel his oldest daughter now lives in New York with her mother and Kevyn and Keygan with his wife Delise.

As hard as he works, he plays. Lyndon has been a Rotarian for the past several years and has held the offices of secretary, treasurer, director and editor whilst being a member. He loves carnival and first got involved as a student at the Anglican Infant School and in the more recent past was a member of the Royalites Carnival Band and a founding member of the XS Energy Carnival Band. One of his hobbies is big game fishing and has competed in the local Bill Fishing Tournament, as well as some other regional fishing tournaments.

He also enjoys music, volleyball, cycling, boating and football, but most of his free time is spent honing his skills as one of the islands top practical sport shooters. His love of sport shooting has seen him compete with some of the best around the region, holding his own and placing within the top five at some of the tournaments. He has been president and secretary of the local Saint Lucia Shooting Association, a body which is partly responsible for the new firearms legislation and the current firearms training that civilians must undertake before being granted a firearm.

He is also an active member of the Inland Revenue Department's RevvSteel Pan Side and plays the triple cello pan.

So who says that you cannot enjoy the best of both worlds, just ask Lyndon and he will show you how!!!

# THE QUINTESSENTIAL LUNCHHOUR



Are you a lunch hour bandit? By Ms. Felicia Leon, Ex-Lunch hour Bandit

**F**or all intents and purposes, the typical lunch hour is defined as sixty minutes during which an employee is entitled to be away from their respective work station, engaging in eating or other behaviour. There are two vital points to note here. The first and most important being sixty minutes hence the term lunch hour. However, for the general population of civil servants, that definition is for the most part, lost. Although we all recognize the importance and value placed on timeliness when the end of the working day approaches 4:30pm., we neglect to apply that same vigilance to our lunch hour.

There are many reasons given for the inability to conclude lunch within an hour. The term 'ethnic fatigue' is often used as an excuse. Other popular explanations are 'digestion takes time', 'others take two hours so I can take an extra ten minutes', 'I have to get the food then eat' and the pretext goes on. The second noteworthy point, is that we choose to engage in activities we know would exceed an hour; the most popular amongst female staff being a visit to the local beauty salon. Pretense aside, you know one when you see one – a *lunch hour bandit*.

Generally departments operate on skeleton staff for two to three hours everyday. Should we stop for a moment to forgo the shocked outrage, we would sooner be able to address this problem. And so, it is in the spirit of honesty I confess, that I too have been a culprit, and I resolve to amend my ways and restrict my lunch hour to just that – one hour. Fellow staff members, I implore you – it is both your personal and professional responsibility to do the same.

## WHAT DO YOU THINK?

"Basically it is not a problem in my section." Apathetic

"It's ridiculous. There's no lunch hour. There's lunch and there's a gap." Disturbed

"Generally there's no problem. People take their allocated hour." No problem

"One hour is more than enough. It's just that people abuse it and it affects other people." Fed Up

"People do take more than one hour. The whole problem of motivation.....If staff are motivated they will come back back on time." Sympathiser

"More than 80% of staff do it. The few who do take their one hour, suffer." Sufferer

"Supervisors and staff are both responsible." Blameless

"This is not a priority for management, and so it is not a priority for staff." Unconcerned.

"Sometimes I am the only one in my section, and it creates a problem, when people take more than one hour as it disrupts the lunch schedule for everyone else." Alone

"I have no problem in my section." No problem

"The entire department has a problem. People schedule things in their lunch hour they know will take more than one hour." Concerned

"...Especially PAYDAY. The place is empty because everyone is on a shopping spree." Payday Blues

"Cashiers take their allocated hour because of the nature of their job. However other staff abuse it." Unfair

"Lunch hour is being extended to lunch hour and a half, hairdresser, dentist and so on." Fed Up

"Supervisors are accomplices. Because they have extended lunch hours they cannot control their staff."

Out of control



# Health Watch: Breast Cancer in Young Women

*Extracted from WebMd.com*

**Y**ounger women generally do not consider themselves to be at risk for breast cancer. Only 5 percent of all breast cancer cases occur in women under 40 years old. However, breast cancer can strike at any age, and all women should be aware of their personal risk factors for breast cancer. (A risk factor is a condition or behaviour that puts a person at risk for developing a disease.)

There are several factors that put a woman at high risk for developing breast cancer, including:

Risk factors include:

- A personal history of breast cancer or non-cancerous breast disease
- A family history of breast cancer, particularly in a mother, daughter or sister
- History of radiation therapy.
- An extended use of oral contraceptives (the Pill) later in life is also sometimes considered a factor for developing breast cancer. However, this is still subject to much debate in the medical community.

## What Is Different About Breast Cancer in Younger Women?

Diagnosing breast cancer in younger women (under 40 years old) is more difficult because their breast tissue is generally more dense than the breast tissue in older women. By the time a lump in a younger woman's breast can be felt, the cancer often is advanced.

In addition, breast cancer in younger women may be aggressive and less likely to respond to [treatment](#). Delays in diagnosing breast cancer also are a problem. Many younger women who have breast cancer ignore the [warning signs](#) -- such as a [breast lump](#) or unusual discharge -- because they believe they are too young to get breast cancer.

Many women assume they are too young to get breast cancer and tend to assume a lump is a harmless cyst or other growth. Some health care providers also dismiss breast lumps in young women as cysts and adopt a "wait and see" approach.

## Can Breast Cancer in Younger Women Be Prevented?

Although breast cancer may not be prevented, early detection and prompt treatment can significantly improve a woman's chances of surviving breast cancer. More than 90% of women whose breast cancer is found in an early stage will survive.

When women learn at a young age about the risks and benefits of detecting breast cancer early, they are more likely to following there commendations regarding clinical exams and mammograms. Young women also need to understand their risk factors and be able to discuss breast health with their health care providers.

## How Is Breast Cancer Treated in Younger Women?

The course of treatment for breast cancer at any age is based on the extent of the person's disease (whether or not it has spread beyond the breast), as well as the woman's general health and personal circumstances.

Treatment options include [surgery](#): either a lumpectomy, which involves removing the lump and some surrounding tissue, or a mastectomy, which is the removal of a breast.

[Radiation therapy](#) is generally used following a lumpectomy, and [chemotherapy](#) and/or [hormone therapy](#) often are recommended after surgery to help destroy any remaining cancer cells and prevent recurrence. Breast cancer poses other challenges for younger women, as well, such as sexuality, fertility and [pregnancy](#) after breast cancer treatment.

# Ladies! Ladies! Ladies! Auctioned!



The excitement was mounting . . . our male counterparts were ready their pockets lined with the pay packets for the month of September .....Cheque books in hand. We were off to the first ever Ladies Auction organized by the Special Assistance Committee of the Department.

From 4.30 p.m. the First Floor was packed with the members of TEAM IRD, as we waited with bated breathe for the ladies to strut their stuff and they sure did!!



Be it Formal to Elegantly Casual and Work Attire the ladies did their thing to the utter amazement of the men!! Some of whom were out of cash after a mere half hour and were calling for a Credit Card Machine.

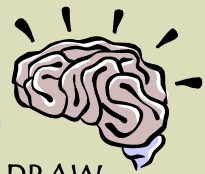
With the right background music, cheers of the crowd, enthusiasm of our dynamic Auctioneer, commitment of participants and of course the finger licking goods of the IRD Chefs the evening was indeed a resounding success.



The Committee extends appreciation to staff and friends who continue to support these initiatives. Look out for the Dynamic Duo in the New Year!!



# Taxin Your Brain

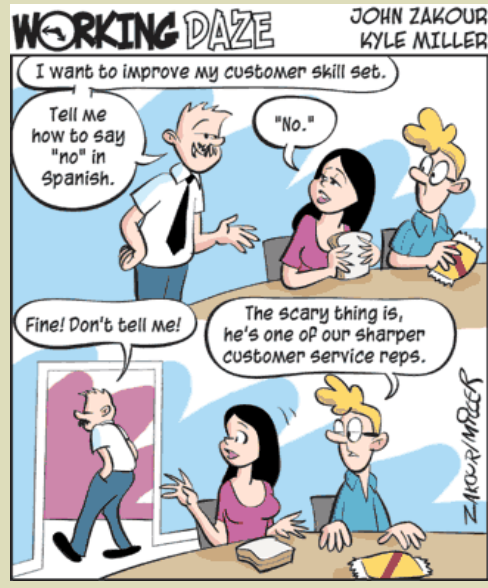


R V S J Z A R A C D G C E R S K L W P P  
 E D S A N P R E K O A T I B W B A S O R  
 K M Z J U P G F H Z M A I H O R A W S O  
 A E H H C R V C F S S P R D D D E N I T  
 M D J W M O Z L K W I Y U L E R A S G I  
 E I E M M A R G O R P L E T P L H W T N  
 G A T A I C F D V V C R B O E R O F A O  
 A P N Q K H N J I Q O E I U R R Q O S M  
 P L I P W I F S D C I N V W P S Z S C H  
 U A O P W O X R E J T T E N R E T N I E  
 G Y I J Z Q R D K R G B O R R I D P G T  
 T E L N R O A D U R S D H F N E S E R H  
 S R V N P L U T H H L E C X E R S S C A  
 W O R D P R O T O U K D W T H A H Y C S  
 B V O U V T O T L D G M Q K B P G C I U  
 R N I V B W S V D O B J D D A S E D B T  
 M Y X T T F A Z S T O M F E Y S G I A O  
 M W E R X M U P D G K K J G S R X Q P L  
 P P D P H O T O D R A W V I S I O W D X  
 A A V X H L U I G K B Q K V E I K T Q H

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