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## Our Mission

The Inland Revenue Department stands committed in its impartial treatment of its customers. We aim to provide an efficient, professional and courteous service, while administering the

## Education & Training

*The Department continued to place great emphasis on Human Resource Development as evidenced by the numerous training programmes organised for staff during this quarter.*

### **Introduction to MS Access 97**

*Ten officers attended the workshop on "Introduction to MS Access 97".*

*This four-day workshop was conducted at the Sir Arthur Lewis Community College and was facilitated by Mr. Jason Blanchette.*

### **Launching Ceremony & Symposium — Productivity Week**

*In its effort to sensitize the public on the importance of a positive work ethic, the St. Lucia Chamber of Commerce in collaboration with the St. Lucia National Development Corporation organized "Productivity Week" which was held from July 26—30, 1999.*

*Mr. James Charles represented the Department at the launching and also the Symposium which followed. This was held at the NIS Conference Center. The topics discussed at this symposium were:*

- *An Overview of Productivity*
- *A Tripartite view of Productivity*
- *Sectoral Views on Productivity*
- *A Need for Local Institution to Address Productivity Issues*

### **Successful Application of Performance Appraisals Workshop**

*Ms. L.A. Modeste attended the captioned one-day workshop which was conducted by the St. Lucia Employers Federation at Auberge Seraphine on August 4, 1999.*



## Editorial

By Trevor Brathwaite, Comptroller

Welcome to the third quarterly edition of ReveNews. It is now seven months since our last staff Retreat and therefore we want to keep in mind the theme: "Harmony in the Workplace".

I have observed that some staff members have endeavoured to apply some of the matters discussed at our retreat although others have indicated that there have been no significant changes. Being the optimist that I am, the changes that I have observed, I am sure we will continue to foster the principles of good working relationships in this work place.

This editorial column is not intended to be the Comptroller's Column but should be used for editorial purposes. I am encouraging all staff and members of the Management Team in particular to contribute short editorials to ReveNews.

Let us continue to work together to accomplish our mission of being committed in the impartial treatment of our customers and providing efficient, professional and courteous service and to administer the relevant tax laws on behalf of the Government and People of Saint Lucia.

**"Worrying about what's right is always more important than worrying about who's right."**

## Personal Pursuits

The Management and staff wish to congratulate the following officers on their achievements.

- Mr. Andrew Morille passed the final level examinations of the A.C.C.A. programme.
- Mrs. Sophia Henry successfully completed her first two subjects of the Foundation Stage of the A.C.C.A programme.
- Ms. Charlemagne successfully completed the U.W.I. Certificate Course in Business Administration.

## Education & Training continued

### Preparing Funding Proposals

Ms. S. Charlemagne attended a two-day workshop on "Preparing Funding Proposals" which was held on the 10th and 11th of August at the Training Room of the Ministry of the Public Service.

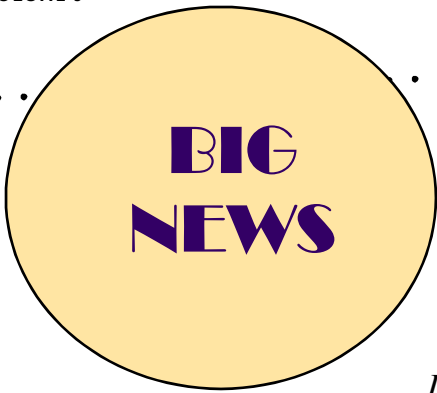
### Conducting Programme Evaluation

The Ministry of the Public Service conducted a two-day training session at their Training Room on the captioned topic on the 16th and 17th of August. The Department was represented at this workshop by Mr. A. Degazon and Ms. L. A. Modeste.

### Seminar on Taxation (Senior Tax Course) - JAPAN

Mr. James Charles, ACIR - Audit (Ag), attended the four-week "Seminar on Taxation" in Japan from September 5 to October 2, 1999.

- Congratulations and welcome-back greetings are extended to Mr. Rudolph Francis who completed his Masters of Law in Tax at the University of London.
- Ms. Carol Jean Severin successfully completed her Bsc. in Management.
- Congratulations to N. Alexander, C. Montrope and S. Harte on the completion of their Certificate in Language & Communication

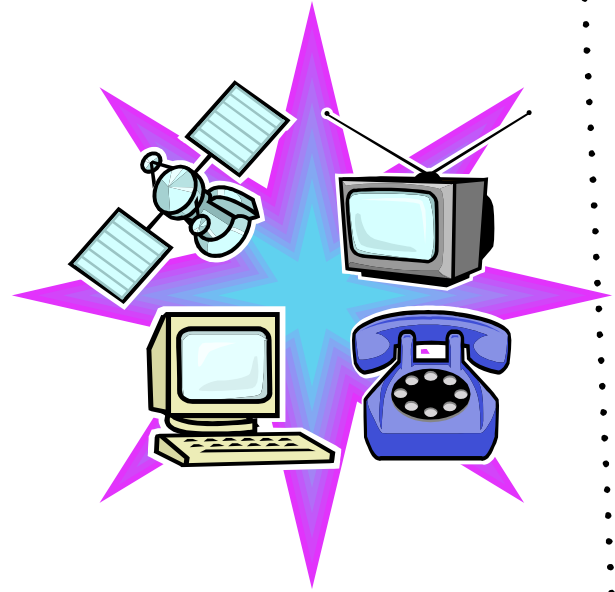


## Vieux-Fort Sub-Office On Line


*It is indeed a pleasure to report that the Department's*

*Vieux-Fort Tax Service Center is finally on-line with Castries.*

*It is hoped that with this new development the Department will be seen as a truly national organisation providing efficient, professional and courteous service to all.*



## GOOD-BYE MR. JEAN

 It was with much sadness that the Department bade farewell to one of its Revenue Officers. Mr. Elias Jean who was attached to the Vieux-Fort Tax Service Center retired in July, 1999. Mr. Jean began his service at the Department on August 23, 1982.



A cocktail in honour of Mr. Jean was held at the Shake Shake Restaurant in Vieux-Fort on July 17, 1999. Management and staff members took this opportunity to reminisce on past experiences with Mr. Jean and say their final farewell.

## Self Development

The Department would like to commend the officers who have taken the initiative to further their studies. Three officers proceeded on study leave this quarter —

- **Venus Alcindor** is pursuing her Bachelors Degree in Public Sector Management
- **Delores Jill St. Catherine** is pursuing the Professional Level of the Chartered Association of Certified Accountants (ACCA) programme.
- **Trisha Joyeaux** is pursuing a Diploma in Computing & Information Systems.

We would also like to acknowledge and commend all the officers who are currently pursuing various courses part-time including -

- **Sylvester Dickson** - Bsc. Degree in Management
- **Allison Beniot** - Dip., Human Resource Develop.
- **Leton Clovis** - Cert. in Computer Information Tech.
- **Peggy Ann Soudatt** - C.I.M.A.
- **Priscilla Dwarkasingh** - A.C.C.A.
- **Augustus Amedee** - C.A.T.
- **Kervin Mitchell** - A.A.T.
- **Cynthia Cox** - A.A.T.
- **Glenis Remi** - A.A.T.
- **Denise Regis** - A.A.T.
- **Joan Ferdinand** - A.A.T.
- **Mansley Popo** - A.A.T.
- **Merlicia Malikan** - A.A.T.
- **Benita Monerville** - Cert. in Basic Computing
- **Jacqueline Francois** - Management & Bus. Admin.
- **Cheryll Mathurin** - Business Studies Programme
- **Norma George** - Admin. Professional Secretaries
- **Hannah Epiphane** - Exec. Dip. in Management
- **Cyprian Montrope** - ACP Cert. Computer Prog.
- **Felicia Elie** - Certificate in Business Admin.



## The Millennium Bug

*The Millennium Bug is when a microchip doesn't know what year it is. This could be a chip in your video or computer; this chip mistakes the Year 1900 as the Year 2000.*

*The good news is most household appliances will not be affected because they have been re-programmed to recognise the year 2000. Here are some appliances which may be affected: VCRs, Burglar Alarms, Fax Machines and Digital Cameras. If you own any of these appliances you may want to get them checked out by professionals before it is too late.*

*If you are thinking of purchasing an appliance, find out from the retailer whether the item is Millennium compliant.*



## Year 2000 (Y2K) News

*Mr. Lyndon Arnold attended a Y2K Regional Conference on "The Energy & Electrical Sector of Central America, Mexico and the Caribbean" in his capacity as National Y2K Chairman. This was held in Mexico on the 2nd of August, 1999.*

*On September 8, 1999, Mr. Arnold went on-line on the voice of America Radio Talk Show called "The Caribbean Perspective". The theme of this show was the "Current Status of Y2K Preparedness in the Caribbean".*

## Profile - Kervyn F. Tobias

*Mr. Kervyn Tobias affectionately known as "Tobs" generally does not comment on his personality, but when asked, described himself as a team-player, sociable and a good listener.*

*Mr. Tobias has now attained the position of Systems Administrator (Ag.) at the Inland Revenue Department. He first joined the Department in August of 1989 after leaving the Sir Arthur Lewis Community College, Division of Arts, Science & General Studies. It was here at Inland Revenue that he began his career in Computers. At that time officers had limited access to the Department's computers. However, whenever he got the opportunity Mr. Tobias used it. As a self-starter he was able to teach himself the basics of computer programming through the use of tutorials and manuals. Being an ambitious individual he enrolled in his first computer course at ISIS where he successfully completed a course in Advanced Computer Operations. He chose the advanced class confident that the basic course would not be much of a challenge for him.*

*The Department finally recognised Mr. Tobias' talents on the computer when he designed the Department's first computerised "Revenue Summary" spreadsheet.*

*Over the years Mr. Tobias' love for the computer grew and he enrolled in the Diploma Programme in Computer Science at the University of Technology – Jamaica (UTECH) formerly known as College of Arts, Science & Technology (CAST). In the Summer of 1996 Mr. Tobias set out to do his Degree. He attained this Degree with first-class honours in Computer & Management Studies in two summers and returned to the Department in 1997. Mr. Tobias says that he remained with the Department because he loves his work. He says he could not see himself working anywhere else. Do not be fooled however for if the circumstances are critical, he would.*

*With the introduction of the Standardised Integrated Government Tax Administration System (SIGTAS), Mr. Tobias got the opportunity to train in Oracle Relational Database Management Systems at Management Information Systems in Trinidad. With this training he played a vital role in the implementation of SIGTAS and the handling of all the problems encountered with the new system. Mr. Tobias says that his daily challenges are dealing with the different personalities of his co-workers and their attitudes towards the computer system; and interacting with staff generally.*



*He also noted that the less experienced staff were better able to grasp the procedures governing the new automated system, whereas the more experienced staff members had difficulty with the transition.*

*His advice to anyone who is thinking of pursuing a career in Computer Technology is "It's not an easy task; one has to be patient, dedicated and able to think logically."*

*In the not-to-distant future he hopes to continue to further his career in Computer & Management Studies by pursuing his Masters Degree. His career aspiration is to manage an Informations Systems Department within the Public Sector as a whole.*

*The Taxpayer Relations Unit of the Inland Revenue Department would like to take this opportunity to thank Mr. Tobias for his time and wish him the best of luck in all his future endeavours.*

# Other News

The Audit Section is proud to acknowledge Mrs. Marcia Vite' who represented the Island at the OECS Women's National Volleyball Championships in St. Vincent where the team was victorious for the 8th time.



**Ms. Sabina Promesse, Professional Cadet attached to the Audit Section, resigned on July 25, 1999.**

Staffing for the Property Tax Regime was approved by Cabinet on August 19, 1999; The Property Tax Unit has been conducting meetings with the Town and Village Clerks. The purpose of these meetings is to inform the Clerks of the amendment to the Land & House Tax Legislation and to chart a course for the way forward for Land & House Tax in St. Lucia including the collection of Property Tax Arrears.

*You never get ahead of anyone as long as you try to get even with him.*

## Legislative Changes

### Land & House Tax (Amendment) Act - 24 of 99

This Act was passed to amend the Land & House Ordinance, Cap. 217 to centralise the management, assessment and collection of tax on land and houses, throughout Saint Lucia.

#### Section 3 - Rates of Taxation

- (1) There shall be annually raised, levied, collected and paid into the Treasury a tax on all land and houses -
  - (a) situated anywhere in Saint Lucia; and
  - (b) included in the Tax Rolls prepared under the authority of this or any other law,
 at rates to be determined by law.
- (2) In determining the rate of tax payable on land and houses, different rates may be levied on land and houses in different parts of Saint Lucia.

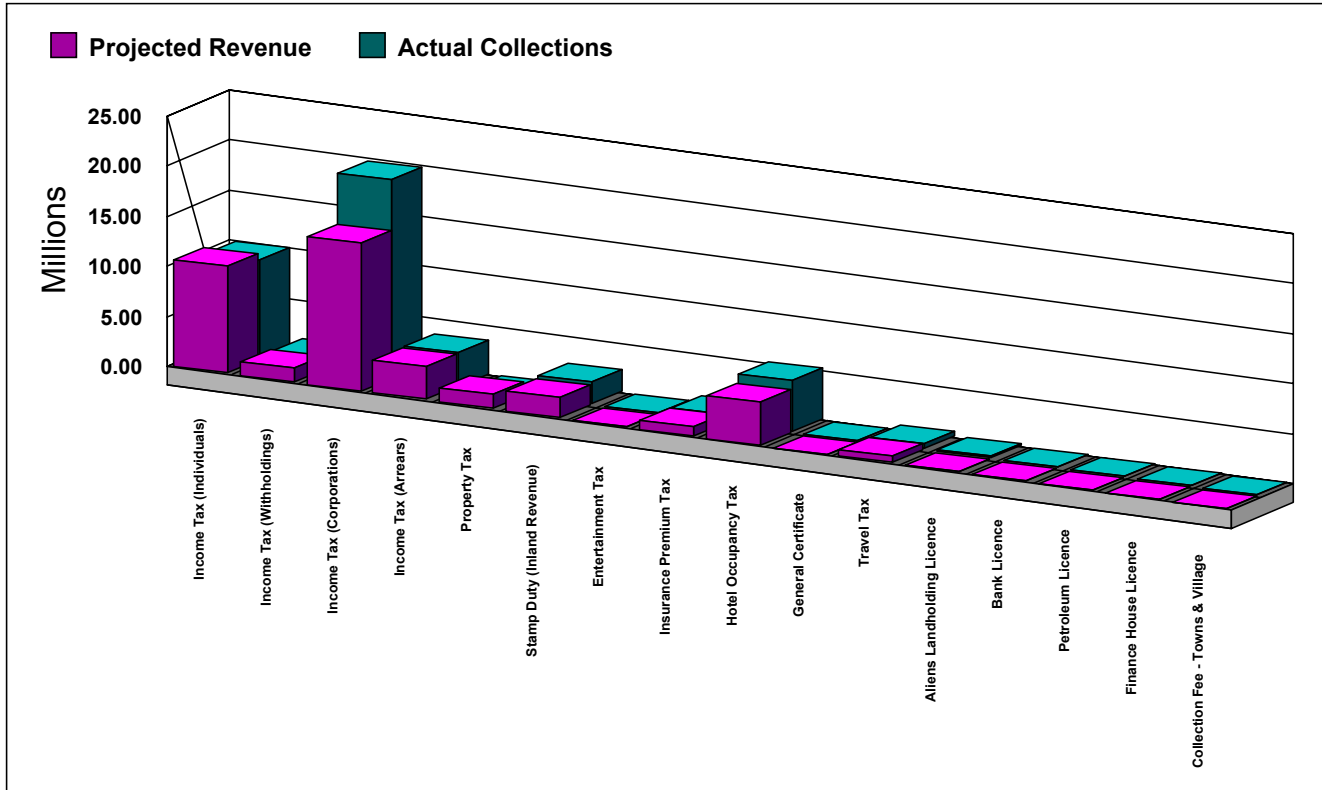
### Hotel; Accommodation Tax (Amendment) Act - 25 of 99

#### **Section 4A - Accommodation tax on all-inclusive hotels**

- (1) Hotel accommodation tax charged on the proceeds of the letting of hotel accommodation by an all-inclusive hotel shall be calculated as a charge for each guest residing for part of a night or a night or more.
- (2) The amount charged under subsection (1) shall be determined on the basis of the advertised package price payable by the guest for accommodation.
- (3) Notwithstanding section 4(1), the Minister may by Order prescribe the rate to be applied in calculating the hotel accommodation tax to be charged on the proceeds of the letting of hotel accommodation by an all-inclusive hotel.
- (4) Subsection (1) shall not apply to -
  - (a) a guest who is accommodated in a no-charge or complimentary room offered for promotional purposes only;
  - (b) a guest who is a child under the age of twelve years and who is not accommodated separately from the person accompanying that child, such accompanying person being also a guest at that hotel.

# Revenue Collec-

Quarter July to September, 1999



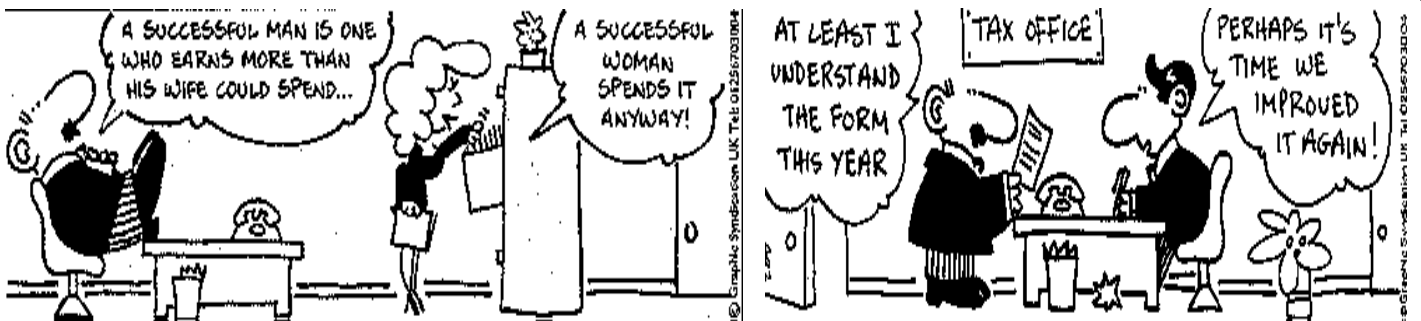
Hats off to all of us as the graph above shows the Inland Revenue Department surpassed it's projected revenue collections for the second quarter.

Let us keep up the Good Work !!!



There are two types of fools:  
Those who trust everyone  
and those who trust no one.

## Giggles Corner



# Birthday Fund

## TAX WORD FIND

In July, the Taxpayer Relations Unit embarked on a new initiative within the Administration and Objections Section called the "Birthday Fund".



– "How does this work?" – Well, persons are required to contribute \$5.00 towards the Birthday Fund every month. At the end of the quarter persons celebrating birthdays during the quarter are treated with drinks and other goodies.

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

**THIS  
 QUARTER'S  
 BIRTHDAYS**  
 \* \* \* \* \*

JULY:  
 Eldah, Verne, Wayne Q,  
 Chinida, Lisa

AUGUST:  
 Felicia, Degr, Glenis,  
 Carolyn, Kervin, Dilia

SEPTEMBER:  
 Denise, Cheryl C.,  
 Allison, Cheryll M.

TAXATION  
 REMISSION  
 PAYABLES  
 RENT  
 COMPTROLLER  
 LOAN  
 ALLOWANCE  
 RESIDENT  
 FAMILY

REVENUE  
 INCOME  
 SPOUSE  
 DEDUCTIONS  
 CAPITAL  
 PAYE  
 FISCAL  
 BUSINESS  
 EMPLOYERS

ACCRUE  
 ACT  
 REFUND  
 TAN  
 SPOUSE  
 CHARGE  
 STUDENT  
 WITHHOLD

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