

# Rev News

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## INLAND REVENUE'S QUARTERLY NEWSLETTER

Volume 9, Issue 2

JULY TO September, 2004

# Comptroller attends COTA Conference

The Commonwealth Organization of Tax Administrators 18th General Assembly & Technical Conference was held in Nassau, Bahamas on July 26-29 2004.



Mr. James Charles, Comptroller of Inland Revenue

The Conference which is held every two (2) years brings together Comptrollers of the various Inland Revenue Departments to share ideas and devise means to make Tax Administration more effective.

The theme of the 18th Annual Conference was "Linking Advances in Taxation with Human Resources and National Environment" focused on issues such as:

- Linkages for improving performance of Tax Administrators
- Creating a Human Face for Tax Policy and Administration
- Linking Regional Reforms in Tax Administration with the Human Side of Taxation
- A survey of Caribbean Tax Systems &

Tax Harmonization Agenda.

- Management of correction of unprofessional behaviours & unethical practices in Tax Administration.
- Matching technological progress and Human Resource Development in Tax Administration
- Management strategies for protecting revenues – "The Bahamian Perspective"
- Managing resources for optimum performance in Taxation

The Conference was attended by the winner of the COTA Essay Competition "The Human Side of Taxation" Shaneek Amy Frank of William Knibb Memorial High, Jamaica.

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# Editorial Committee



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Soudatt,**

Ag. ACIR - Administration



**Lisa Good-  
man,**

Supervisor, Customer Ser-



**Arlene Wil-  
liams,**



**Carolyn Em-  
manuel,**

Data Processing



**Petrina John,**

Audit



**Benita  
Mathurin,**

Property Tax



**Luciana  
Simon,**

Collections



**Shakeena N.  
Jean,**

Administration



**John Law-  
rence,**

Office of the Deputy Comp-

# Editorial

## Striving for Quality Customer Service!

By: Arlene Williams, Customer Relations

**Q**uality Customer Service should be seen as both a process and an outcome.

As a process, quality customer service requires constant vigilance and commitment from all employees. Ideally, employees should be immersed in a culture that makes quality customer service their number one goal. Employees will then become advocates for customers, taking an action-oriented approach to seek out new and creative ways to provide a satisfying experience for both internal and external customers.

As an outcome, quality customer service does not occur when employees "happen to get it right". Quality customer service requires employees to demonstrate critical interpersonal and teamwork skills and also a working knowledge of their organization's functions. These skills produce two very important results:

- They allow employees to more efficiently and effectively "serve" each other;
- They provide for a more "seamless" approach to serving both internal and external customers.

Public Servants are seen as being lacking of customer service skills. Funny that this assumption is made, as many training workshops in customer relations have been made available to officers. The basic techniques can be taught, but one has to see customer service as more than just the theoretical function. Quality Customer Service should be an attitude, an approach to which we interact with our customers.

As a customer-oriented Department, part of each individual's vision should be to deliver excellent customer service, because this attitude will assist in achieving our mission.

# Training Initiatives

Written by: Ms. Lesley Ann Modeste, Human Resource



***Inland  
Revenue  
Department***

The Conference Room of the Bay Gardens Hotel was the base for Auditors of the Inland Revenue and Customs & Excise Departments for a period of one week. During that time Auditors were engaged in a Tax Audit Workshop which was facilitated by Consultant, Mrs. Rose Byam of Trinidad & Tobago

This is the second programme over a five year period which has been funded by the Caribbean Region Technical Assistance Centre (CARTAC). Our Auditors, present and future are now armed with the necessary tools to conduct quality and professional audits.



Participants of Tax Audit Workshop and Facilitator Mrs. Rose Byam.

Having successfully completed the first technical training initiative for the quarter, the Unit moved into the second programme which was St. Lucia Basic Income Tax Law & Practice.

The midnight candle burned low in the month leading to the delivery date of this programme as the facilitators sought to revise the course content. It was not an easy feat but the dedication and commitment came shining through as this was successfully achieved. Facilitators Messrs Marva Amos and Sophie Harte competently delivered to over fifteen new and less experienced staff a very comprehensive and intense one-week Workshop on St. Lucia Income Tax Law & Practice. Congratulations to you both on a job well done!!! (cont'd on page 9)

## ***NOTICE***

### ***TRIBUNAL FOR APPEALS COMMISSIONERS FOR INCOME TAX***

The Inland Revenue Department, in keeping with its mission to provide impartial treatment to its customers, would like to inform the public of the Appeals Commissioners established to deal with all income tax disputes. Disputes should be addressed in sealed envelopes to:-

***Ms. Gillian Vidal-Jules***

***Secretary***

***Tribunal of Appeals***

***Commissioners for Income Tax***

***C/O Attorney General's Chambers***

***Legislative Drafting Department***

***Corner of Micoud & Laborie Streets***

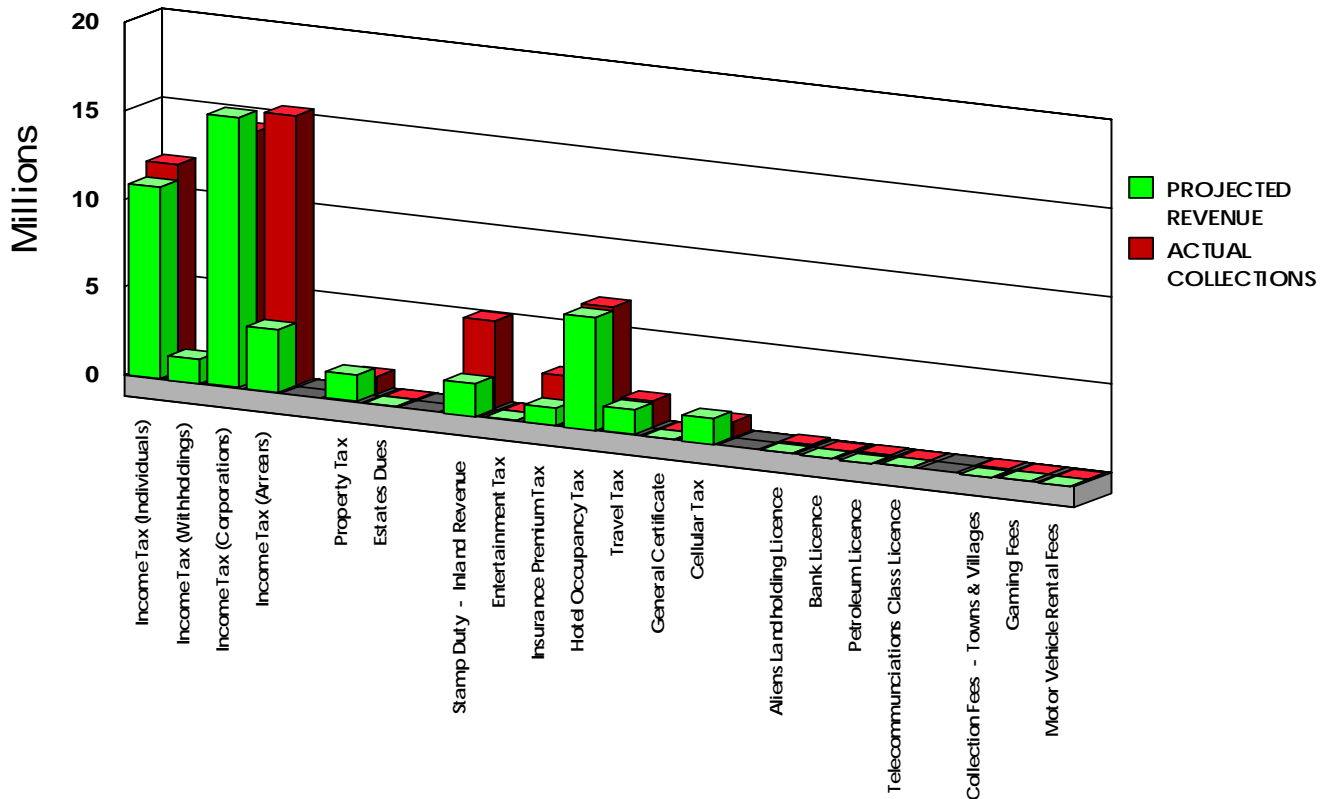
***Castries.***

***Comptroller of Inland Revenue***

# Revenue Collections

## July to September, 2004

Written by: Mrs. Denise Regis, Assistant Accountant



The second quarter for this fiscal year 2004/05 was reportedly a success. The projected revenue for the quarter was \$42,243,000 with actual collections being \$59,402,546. The Department surpassed its projections by \$14,159,546.

The revenue heads which recorded surpluses were:-

- Income Tax (Individuals)
- Income Tax (Arrears)
- Stamp Duty
- Insurance Premium Tax

### **Income Tax (Individuals), Insurance Premium Tax and Arrears:**

The main reasons for these surpluses can be

attributed to a general increase in the level of compliance and the utilization of TAPP..

### **Stamp Duty:**

The Department recorded an increase in the number of transactions under this head. This can be attributed to the fact that persons are taking advantage of lower interest rates at the Commercial Banks, resulting in an increase in the level of construction activities on the island.

The Staff of the Department must be commended for their hard work and commitment as they continue to make a valuable contribution to the development of the country.

# Staff Profile

## Ms. Delores St. Catherine Officer In Charge, Vieux-Fort Tax Service Centre

When you think of a sweet, hardworking, dedicated and humble individual, no one comes to mind but Delores Jill St. Catherine, affectionately known as "Sister Jill or Jill or D" by her friends. Jill is always willing to assist whenever help is needed. This pint-sized angel is the most modest creature you will ever find. Never wanting to draw attention to all her contributions and endless selfless giving to the poor, needy, homeless and disadvantaged. Anyone who knows Jill describes her as a wonderful person with a selfless attitude.

Jill has been employed with the Department for the past sixteen (16) years, before which she was employed at NIS now NIC for three (3) weeks. There, she explains is, where she was introduced to the world of work.

Jill joined the Department as a Junior Clerk in the refunds section in 1988; a year and a half later she was transferred to the Audit Section as Junior Auditor. Upon the completion of an Accounting Degree at U.W.I., she was promoted to Senior Auditor then to Senior Reviewer following which she became Audit Supervisor. She now supervises the Vieux-Fort Tax Service Center. A job she enjoys very much as it

allows her to deal with all tax issues and that, she says, can be quite a challenge.

The Department has afforded her the opportunity to attend a number of internal and external courses. The most memorable being Tax Administration Courses attended in Taiwan and Malaysia.

Her long-term career plans involve either becoming a Chartered Accountant or pursuing a master's degree in Public Policy and Taxation or changing career and going into social work.

Jill credits her family and every officer, both past and present she has had the privilege of working with for having an impact on her career and development as a Tax Officer. She also attributes her development to her experience as the Department's shop steward and a contact person for the Civil Service Credit Union was of tremendous help.

Apart from her work at the Department, Jill enjoys serving her God. After God, next in



importance to her are her Mum and Dad of whom she is very proud and her four brothers and three sisters whom she loves dearly. She is a fitness enthusiast; enjoys reading, music (especially local calypso) and the great outdoors. She is also an active member of the Friends of Golden Hope, the Civil Service Credit Union family and the National Trust.

When asked about children, Jill indicated that she is looking forward to having her own family someday.

Jill takes this opportunity to personally thank all those who have had and continue to have an impact on her development. She encourages the younger staff to "further their education and respect themselves and each other, treat the taxpayers fairly, and also take pride in their jobs."

# News from the Sections

## Audit

As one passed through the Audit Section at the beginning of the Quarter, vacant seats and a lifeless section would greet them. It was not that Auditors were on Strike but quite the contrary. The Auditors were attending an intensive Training Programme held at the Bay Gardens Hotel, funded by CARTAC and the Inland Revenue Department.

The training programme was titled "Tax Audit Training Seminar" and was held for the duration of one week commencing July 5<sup>th</sup> to July 11<sup>th</sup>, 2004. Mrs. Rose Byam, a retired Assistant Comptroller of the Inland Revenue Department of Trinidad and Tobago facilitated the programme.

The main objective of this Training Programme was to demonstrate the correct procedures for writing reports, to keep Auditors abreast with varying styles of business reports and to accurately analyze those reports.

The participants represented a cross section of the Department with the majority coming from the Audit Section. Six (6) of our colleagues of the Customs & Excise Department also attended the workshop.

This training initiative proved to be very informative and served as a revision exercise for the more experienced Auditors. Auditors of the Inland Revenue and Customs Department were given the opportunity to share their experiences and knowledge.

Work in the Audit Department has changed significantly. The expectations and the level

of work escalated after this training Programme. Now that Auditors have undergone this vigorous training exercise they are better able to handle the challenging cases with more confidence and certainty.

Keeping in mind that Auditing is a very technical vocation it is only with continuous hands-on-training and exposure that the Audit Section of the Inland Revenue Department can become more efficient. This is our present Mission Statement *"Working towards a more Efficient Audit Team."*

During this Quarter the members of the Audit Section also encountered another training exercise. This time it was putting our Disaster Preparedness Plan to the test. As Hurricane Ivan's route was monitored closely and his progression was announced through the airwaves, Auditors quickly sprung into action by ensuring that all equipment was secured and anything that could become missiles during this monstrosity was tied down.

Thankfully we were salvaged the wraps of Ivan but our hearts go out to our fellow neighbours in Grenada and Jamaica.

On another note, we would like to wish Mr. Wayne Quinlan a Happy Birthday and hope that he sees many more with us. We welcome back Mrs. Sophia Henry from maternity leave.

The Audit looks forward to being more productive in the Quarters to come.

# News from the Sections

## Office of the Deputy CIR & Vieux-Fort Tax Service Centre

### Administration

This quarter proved to be less hectic than the previous one. It was work as usual for all Units within the Administration Section. For the Refunds Unit the issuing of cheques continued to be a challenge, as the Customer Service Unit tried to keep things under control at the counters. We are happy to note that our Property Tax & Customer Service advertisements can be seen on most cable channels.

The Administration Section comprising of the Human Resource Development and Accounting continued in their efforts at managing both the human and financial resources of the Department. The usual Wednesday Talking Taxes sessions were missed. Guess we were having a break for the summer.

It was in this quarter that we bade farewell to Ms. Margreta Alfred who was transferred to the Tax Intelligence Unit. Replacing her in the Mail Room was Receptionist, Ms. Shakeena Noeliza Jean.



Good luck to Shani Willie and Tessa Biroo who have begun part-time studies at the University of the West Indies.

Birthday greetings to Lisa, Tessa B., Denise R., Verne and Lois.

It was business as usual this quarter for the staff of the Office of the Deputy Comptroller.

The period July to September was very productive for the officers of the Objections Unit. It must be noted that there had been an increase in the number of claims made in respect to traveling allowance that had been disallowed. Taxpayers should be advised to provide a copy of their traveling letter to EACH return they submit so as to minimize the number of Objections.

A few changes took place during this quarter. On August 15th, our Deputy Comptroller, Ms. Adria Sonson, left for Japan to attend a three month international seminar on Taxation. To her we say hello “Konnichi Wa”. Left to hold the fort is Ms. Peggy Ann Soudatt it must be noted that she has been doing a great job.

In a continuous effort to assist in the development of young persons, the officers of the Vieux-Fort Tax Service Centre welcomed three summer students. Ms. Sylvie Murrel, Ms. Rita Paul and Mr. Tenny Emmanuel. We hope that the skills and experience acquired will be put to good use in the future.

The officers of the section should be commended for their collaborative effort in providing monetary donations and food supplies to our comrades at Inland Revenue—Grenada, whose homes were destroyed by Hurricane Ivan.

Ms. Tricia Joyeaux left to pursue studies overseas and Mr. John Lawrence has begun part-time studies at the University of the West Indies. Great move guys and good luck!

On a lighter note, congratulations go out to the

# News from the Sections

## Data Processing Collections

### **ASSESSMENTS:**

During the period of July to September 2004, our newer staff members, namely, Merle Dupigny, Allena Joseph and Kisna Oscar participated in internal training in St. Lucia Basic Income Tax Law & Practice. This programme was facilitated by the Assessments Supervisor, Mrs. Marva Amos and Auditor, Ms. Sophie Harte.

It was work as usual with the other members of the Unit as they continued with their duties of assessing Income Tax Returns and meeting their monthly targets of 1,200 assessments per officer.

### **TAX INTELLIGENCE:**

The staff of the Intelligence Unit continued with the registration of companies and individuals a total of 3,000 individuals were registered during this period. The issuing of Tax Codes has now been assigned to the unit.

The Unit also welcomed Ms. Margreta Alfred formerly of the Administration Section.

### **SYSTEMS:**

The Systems Unit continued the procedures for migration of Oracle Database NT operating system.

We would like to congratulate Mrs. Carolyn Morgan on the birth of her "bouncing baby boy" who weighed in at 9lbs. Congrats Carolyn!

Dilia, Tranetta, President and Cheryl M. all

This Summer time, great excitement was generated in the Collections Section with the advent of an impending hurricane. That day was Monday, September 6, 2004. All hands were on deck so to speak, covering workstations, securing files in cabinets and clearing the desks of everything that could become a missile during a hurricane. We all left early that day and headed home as there was a hurricane warning in effect for St. Lucia.

Hurricane Ivan devastated Grenada, the plight of the Grenadians touched the hearts of many persons in the Collections Section. Everyone was asked to make a contribution to the cause and the support was unanimous. Before long there was a great number of items coming into the Collections Section.

One of the challenges faced by the Collections Staff was having to operate without SIGTAS for almost one week with frequent down time as a result of the migration of Oracle DB NT Operating System and also a virus that had lodged itself in the system.

We were pleased to welcome back Ms. Hydie Aurelien who had been overseas attending to personal matters. We do wish her well.

We also bade farewell to Ms. Kimya Williams, Mr. Dave Headley and Mr. Shan Lawrence who assisted us greatly during their stay here with us.

# Training Initiatives

(cont'd from page 3)

It was truly a learning experience for staff whose eyes were opened to the many challenging and sometimes complex issues which the Department faces in our pursuit of fairly administering the many aspects of the Income Tax to our clients.

Our Department took advantage of opportunities for learning which were presented by participating in the following programmes coordinated by other government Ministries or Departments:

- a. Process Mapping Workshop
- b. Microsoft PowerPoint
- c. Microsoft Excel
- d. Microsoft Project
- e. Orientation for New Recruits
- f. Budget Preparation & Monitoring Process

On the international level, Deputy Comptroller, Ms. Adria Sonson is currently participating in a three-month International Seminar on Taxation (General Course) II in Japan. This annual programme funded under the auspices of the Government of Japan - Japan International Cooperation Agency (JICA) provides the opportunity for senior managers to acquire knowledge in general tax administration, tax enforcement and international taxation.

## La Cuisine de Inland Revenue Broccoli & Cheese Casserole

Recipe courtesy Cathy Lowe, Food Network.com

- 2 tablespoons butter,
- plus 2 tablespoons butter
- 1/2 cup finely chopped onions
- 3 tablespoons flour
- 1 1/2 cup hot milk
- 1 1/2 cups grated sharp cheddar
- 2 heads broccoli,  
cut into 2 inch pieces (quickly steamed)
- 1 1/2 cups crushed butter crackers



Preheat oven to 350 degrees.

Melt 2 tablespoons of butter in medium high heat. Add in onions and cook until translucent, about 4 minutes. Stir in flour and stir to coat onions. Cook for 2 minutes. Remove from heat and whisk in hot milk. Return to heat and bring to simmer. Stir in cheese by the handful. Add broccoli to the cheese sauce and pour into buttered casserole dish.

Melt remaining butter in small skillet and stir in cracker crumbs. Cover the broccoli casserole with buttered cracker crumbs. Bake until bubbly and lightly browned, about 20 minutes.

# The World Trade Organisation (WTO) Valuation Agreement

(cont'd from previous issue of Reve-

The bases for the determination of Customs values on imported goods into St. Lucia can be found under the 2<sup>nd</sup> schedule to the Customs Control and Management Act No. 23 of 1990 (S78). The 2<sup>nd</sup> schedule to the Act reflects some of the Core tenets of the World Trade Organisation (WTO) Agreement on Customs Valuation for which St. Lucia is a signatory.

The Agreement provides that the Primary method of determining the value of imported goods into St. Lucia for the purpose of levying customs duties is the transaction value which is the price paid or payable for the goods when sold for export to St. Lucia and adjusted to include charges prescribed under Article 8 of the Agreement e.g. freight, insurance etc.. It is estimated that more than 90% of world trade is valued on the basis of transaction value method.

## Elements Required for the Application of Transaction Value: -

- The goods must have been sold for export to St. Lucia;
- There must exist at the time of importation a determinable price paid or to be paid;
- The price must not be influenced by the relationship between the buyer and the seller;
- The price paid must be the sole consideration;
- The price must not be affected by any condition of sale;
- The seller must not impose any restriction on the use or disposal of the goods;

If any of these requirements are not met

the transaction value method would no longer be applicable and the goods would be valued using other methods of valuation provided for under the Agreement.

## Sale For Export

This means that there is an agreement between the buyer and the seller to transfer title and consideration in a manner that will result in St. Lucia being the final destination. There is no sale for export and as a result transaction value as a method of customs valuation cannot be used in the following situations:-

- Where goods are imported as samples, gifts, or promotional items;
- Goods imported on consignment;
- Goods imported by branches which are not separate legal entities;
- Goods imported under a hire or leasing contract;
- Goods supplied on loan which remain the property of the sender;
- Goods (waste or scrap) imported for destruction in the country of importation with the sender paying the Importer for his services;

Documents to prove sale for export include invoices, certificate of titles contracts or bills of sale and bills of lading.

## Other Methods of Customs Valuation:

In cases where the Customs value can not be determined on the basis of the transaction value it will be determined

using one of the following methods:-

- The transaction value of identical imported goods whose values have been previously accepted under the transaction value method;
- The transaction value of similar imported goods whose values have been previously accepted under the transaction value method;
- The deductive value method based on the unit price at which the imported goods or identical or similar imported goods are sold in the greatest aggregate quantity at or above the same time of the importation of the goods being valued to persons who are not related to the persons from whom they buy such goods.
- The computed value method based on information readily available in the country of importation.
- The fall back method based on previously determined customs values

The above valuation methods must be used in hierachial order. Each valuation method must satisfy its own list of requirements before implementation.

By: Claude Mathurin, Attorney & Acting

Assistant Comptroller of Customs, Enforcements

# Dress Down or Not!

By Ms. Felicia Leon, Property Tax Section

The term 'DRESS DOWN' itself is ambiguous and suggests some sort of relaxing of the usual standards of attire. Thus, it is not entirely unreasonable to expect some misinterpretation about what exactly it means to 'dress down' for work. However, the most disturbing trend is not simply the loose interpretation of 'casual attire' that is applied across the board, but the expansion of that term to include just about any and every type, colour and style of clothing, footwear and accessories. One wonders when our fellow employees leave their homes on a Friday weekday morning, whether the intended destination is indeed *work*.

We are all familiar with the term, T.G.I.F (Thank God It's Friday), which only adds to the laissez-faire work atmosphere at most offices, our department, being no exception. We are all each other's keeper and so one wonders how the offenders, our fellow workers and friends could feel so comfortable in the work place with their sometimes offensive and inappropriate attire. Am I to believe that we cannot tell for ourselves that a certain pair of jeans is, too tight for daylight? Or that a certain blouse although loose fitting is better suited for a night on the town or a lime with the girls? Do we really need an inter-departmental memo telling us we should have "no exposed skin, no tank tops, no outrageously tight pants?"

Although the tradition of 'dressing down' on Fridays is not new, the increased vigilance given to so called *inappropriate attire* is, and with good reason. We should indeed feel deep shame and regret when management must intervene in an issue that could be easily curtailed at the supervisory level and terminated at the personal level. To all the feminists I am by no means targeting women, I simply believe that it is easier to spot our offensive attire vis a vis that of our male counterparts and so the individual responsibility that we as women must bear, is greater still.

For those of us still unsure about what business casual means; it suggests a clean, crisp yet relaxed style of dressing. For males this means a polo shirt (usually with the organization's logo) and a pressed pair of khakis, dark casual pants or jeans. For females it means a polo shirt or cotton shirt, with a pair of dark jeans or dress pants.

I am of the humble opinion, that in this instance the onus is on us, each one of us as an employee, to dress appropriately because the work day begins on Monday and ends on Friday; no exceptions. We must acknowledge that we represent not only ourselves but the *Government of St. Lucia* as civil servants during the performance of our duties. Therefore I urge you, let the mark we make on our customers be because of *the excellence of our service not the inappropriateness of our dress*.

## Health Watch

courtesy, WebMD

# Your eyes can help predict High Blood Pressure!

Would you like to know if you are likely to develop high blood pressure? The answer is in your Eyes! The colour, size and shape do not matter. Nor does the quality of your eyesight. Instead, it is tiny vessels called retinal arterioles, that count. These vessels, found in the retina can be photographed with special cameras. The slightest changes in the vessels can indicate who is going to develop high blood pressure, also known as hypertension, within five years.

This finding is based on a Blue Mountains Eye study of more than 3,600 people living in the Blue Mountains, west of Sydney, Australia. All were at least 49 years old.

The people who had developed severe blood pressure were significantly more likely to have had narrowed blood vessels in the initial eye photographs, especially if they were less than 65 years old when the images were taken. "Our findings support the hypothesis that small vessel structural changes may precede the development of severe high blood pressure", wrote the researchers in the journal *Hypertension*.

Changes in the blood vessels' walls were also associated with inflammation. "This is consistent with recent studies that suggest inflammation may also play a role in the development of hypertension", wrote the researchers.

# Taxin Ur Brain

courtesy  
Paulmina Desroses,  
Comptroller's Secretary



4-letters      Planning  
Cash    Exit      Research  
Data    Head      Reviewer  
Desk    Unit      Taxpayer

5-letters      9-letters  
Admin    Audit      Assistant  
Staff      Interview  
Organizer

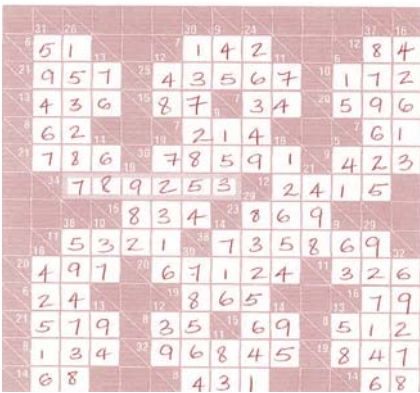
6-letters      Relations  
Deputy      Telephone  
Office  
Review      10-letters

7-letters      Supervisor

Auditor  
Cubicle      11-letters  
Printer      Certificate  
Refunds      Collections  
Section      Comptroller  
photocopier

8-letters  
Courtesy  
Internal  
Meetings

Answers to puzzle in previous edition.



# Chuckles!



**For further information call the Taxpayer Relations Unit of the  
Inland Revenue Department at telephone numbers  
758 468 4735/4781 or email us at [ird\\_relations@candw.lc](mailto:ird_relations@candw.lc).**