



ReveNews

July to September, 2000

Volume 5, Issue 3

Annual Staff Retreat

On Friday July 28, 2000 officers of the Inland Revenue Department met in the lobby of the Ives Heraldine Rock Building to await the hired buses which were to transport them to Morne Coubaril Estate in Soufriere where the much anticipated Staff Retreat was scheduled to take place. It was a long and gruelling trek to Soufriere but persons were willing to overcome this knowing that later they would get the opportunity to air their views and grievances to everyone present.



Mr. Peter Auguste making his point.

The turnout to this activity was quite encouraging and it was hoped that this was a genuine turnout and not just a matter of employees reporting to work.

Notices were sent out to the various media houses and posters were placed in strategic places in the building to alert the general public of the closure of the Department on that day.

This year's retreat had no facilitator. However, Mr. Agosta Degazon, Assistant Comptroller, Administration & Objections, chaired the meeting.
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Mr. Frederick receiving his plaque.



Mr. Haynes receiving a plaque on behalf of Ms. Joan Ferdinand.

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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 relevant tax laws on behalf of the Government and people of Saint Lucia.

Editorial

by Mr. Gualbert Alexander
- Assistant Comptroller, Property Tax & Tax



Voluntary Compliance in Tax Administration

As Tax Administrators we must at all times encourage voluntary compliance with the tax laws by the taxpaying public. Voluntary compliance is the key to our administration and we as tax officials must do everything within reason to command the highest level of voluntary compliance. A taxpayer who voluntarily complies pays taxes readily.

Being tax administrators does not preclude us from meeting our tax obligations. We are also taxpayers and must develop a favourable attitude towards voluntary compliance. In other words we must be our own examples.

In the quest of achieving a taxpaying public that voluntarily complies we must provide, with minimum cost to taxpayers, the necessary information and professional assistance to do so.

However, achieving full compliance is not all; we still have to maintain public confidence in the integrity of our tax system, deter tax evasion, minimise tax avoidance and administer the tax legislation fairly, uniformly and impartially.

Other Publications

The following brochures/booklets are also available from the Inland Revenue Department: -

- Know Your Taxes
- A to Z of Taxation
- Tax Facts - Personal Allowances & Deductions
- Tax Facts - Corporations
- Tax Facts - Small Business Enterprises
- Tax Facts - RHOS Plan
- Income Tax Return Guide for Individuals
- Property Tax - Our Vision for the future



Editorial Committee

Agosta Degazon
Assistant Comptroller -
Administration & Objections
Chief Editor



Lesley Ann Modeste
Taxpayer Relations Supervisor
Associate Editor, Writer



Arlene Williams
Taxpayer Relations Officer
Writer, Layout & Design



Liaison Officers:

Leton Clovis,
Data Processing



Marva Mathurin,
Audit



Peter Auguste,
Property Tax & Tax Roll



Heather Nicholas,
Collections



Hannah Epiphane,
Administration & Objections



John Lawrence,
Vieux-Fort Tax Service Centre



Staff Retreat Continued

This year's Retreat was one with a difference. There was no set agenda. The whole day was focused on issues which had been affecting staff throughout the past year.

Listed below are some issues which were discussed at this year's Retreat.

- *The Orientation Handbook*
- *Training - (In-house and overseas)*
- *SIGTAS*
- *Property Tax*
- *Communication within the Department*
- *Staff relations*
- *Public relations*
- *Punctuality and Productivity*
- *Team Spirit*
- *Motivation*
- *Upward Mobility*
- *Professionalism*
- *Telephone Etiquette*
- *Confidentiality*
- *Security, Health and Safety*
- *Stationery, Equipment and Furniture*
- *Appraisals*
- *The Library*
- *Supervision of Staff*
- *Emphasis on Income Tax*
- *Harmony in the Work Place*
- *Access to the photocopying machine*
- *Personal problems and how they affect persons work*

After all the issues of the day were discussed, ten staff members who have been employed with the Department for more than 20 years were presented with plaques of appreciation for their long-standing service.

The officers were as follows:-

<i>Winster Frederick</i>	<i>Sylvester Dickson</i>
<i>Joan Ferdinand</i>	<i>Eldah Philbert</i>
<i>Gualbert Alexander</i>	<i>Ernesta Weesbrook</i>
<i>James Charles</i>	<i>Martina Daniel</i>
<i>Caroline Best</i>	<i>Hildreth Laurencin</i>



A very humble Ms. Best receiving her plaque.



An elated Mr. Alexander receiving his plaque.



Mrs. Philbert kindly accepts her plaque. It was a welcomed surprise on her birthday.

Staff Profile:

Sylvester Dickson

Mr. Sylvester Dickson better known as “Dixie” has been employed with the Inland Revenue Department for the past 24 years and currently holds the position of Internal Auditor/Technical Researcher.

Inland Revenue was not the first place Mr. Dickson worked. After leaving school, he was employed for a few brief months with the Art Centre where embroidery patches were made. The centre was located in Morne-Du-Don and was owned by a couple, Peter and Ruth Bernard.

Mr. Dickson describes his employment at Inland Revenue as an accident and the urgent need for a better job. He remembers the Department when he first entered as a predominately female establishment and thought that he and the two other male employees at the time were employed to provide a balance within the Department’s structure. He says that when he initially came to the Department he was very shy. However, as time went by he was able to overcome this shyness and developed skills to interact with his fellow employees and also to overcome the pressures of working in a totally female environment.

Mr. Dickson recalls the family-type environment in existence during his first days at the Department. He is one of the very privileged staff members who has had the opportunity to work in all the sections of the Department.

Upon entering the Department Mr. Dickson was attached to the Collections Section, where he remained for a few months. He recalls one of his first tasks was to write cheques. He then moved to the Assessments Section. It was in this section that he was exposed to the various taxpayer personalities and how to deal with ticklish situations. His next move was to the Audit Section where he witnessed and participated in the transformation of the section from an Assessing Section to a General Audit Section. In October 1991, Mr. Dickson moved to the



Objections Unit and in February 1992 he became the Supervisor of this Unit. His next move was back to the Collections Section where he headed the Enforcement Unit and from there he moved to his present position.

Mr. Dickson has benefited from many training opportunities both internally and externally.

- 1980: Trinidad - Bookkeeping, Accounting & Basic Income Tax Law;
- 1981: In-service Training in the above;
- 1983: Antigua - Tax Seminar
Trinidad - Advanced Income Tax Law & Examination of Accounts
- 1984: Accounting Course at NRDF;
- 1991: Tax Courses with ECEMP/WUSC;

Mr. Dickson says the training

Dreams come a size too big so that we can grow into

opportunities which he received over the years, especially those courses he pursued in Trinidad, proved to be very worthwhile and helped developed his skills as a tax officer.

Mr. Dickson’s future plans are to move as far up the management ladder within the Department and to start his own business after he retires.

Training & Self Development

The ever diligent and resourceful staff of the Systems Unit participated in the "Introduction to Cisco Router Configuration" course which was co-ordinated by Cable & Wireless Ltd.

The Head of the Section, Mr. Lyndon Arnold, travelled to Toronto Canada on September 28, 2000 to attend the three-week CIDA-SIMP 2000 Workshop on the use of Information Communications Technology (ICT) in Government.

Internally, the Audit Section continued to host Friday afternoon sessions. The Data Processing Unit not to be outdone, embarked on a similar exercise and held open discussions on the many challenges encountered in coding and editing income tax returns filed by taxpayers.

As true team players the Department continued to actively participate in meetings co-ordinated by the Ministry of the Public Service aimed at conducting a Training Needs Analysis for the Public Service.

We foresee that this is really going to be a hard initiative to sell to staff bearing in mind the many difficulties faced in securing funding for overseas tax training programmes over the years.



Nevertheless, as the leader in most, if not all, initiatives that have been undertaken by Government we will endeavour to complete this task!!!

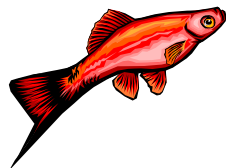
Regionally, the Department was represented at the Annual General Meeting of the OECS Income Tax Training Co-ordinators which was held in Tortola from August 27 to 28, 2000. Over two gruelling days of intense discussions many decisions were taken. It is envisaged that the many positive recommendations for training initiatives for the 2000/2001 period would be given favourable consideration by the Comptrollers Committee when they meet in December 2000.

La Cuisine de Inland Revenue

CREOLE MARINATED GRILLED RED SNAPPER

Ingredients:

2 onions, sliced
4 cloves garlic, minced
1 tablespoon tomato paste
2 tablespoons olive oil
1 teaspoon hot pepper & worcestershire sauce
1/2 teaspoon fresh chopped thyme
1/2 teaspoon chili powder
1 teaspoon sugar
Salt and pepper
1 whole cleaned red snapper



Method:

- Combine the onions and garlic.
- Whisk together the remaining ingredients and pour 1/2 marinade over fish with onions and garlic.
- Let fish marinate in the refrigerator for at least 4 hours.
- Grill fish on both sides for about 7 minutes. Warm remaining marinade and serve over cooked fish.

News from the Sections

Vieux-Fort Tax Service Centre

The Vieux Fort Tax Service Centre, now fully staffed, continues to improve on its service delivery. Our many clients from the southern end of the island no longer have to travel all the way to Castries to make a simple enquiry about their tax position. Indeed a major cost saving factor!!!!

The processing speed of our computerised system is now comparable to that offered in Castries and thus allows the Tax Service Centre to engage in the Assessing and Auditing of Individual Tax Returns filed with the Centre.

Property Tax has been in the Newspapers for the better part of this year. The Property Tax Rolls for the Town and Village Councils in the Micoud to Canaries region were collected from the main office in Castries. The Tax Service Centre is now in the process of preparing Demand Notices for the various properties.

We at the Tax Centre eagerly anticipate the day when we will no longer be required to manually enter cash transactions in a Daily Cash Book. Recent reports indicate that this function would soon be a thing of the past.

Au revoir and best wishes were extended to Ms. Trisha Joyeaux as she proceeded on her final year of study in Trinidad on September 29, 2000.

Remember Ms. Shalan Neptune, one of the more promising students attached to our Department under the Government's summer student programme? Well after a most fulfilling work experience she is now attached to the Vieux Fort Tax Service Centre in a temporary capacity as a Clerk I. Welcome back Shalan.

Life is a series of collisions with the future;
it is not the sum of what we have

Property Tax & Tax Roll

The quarter saw the continuation of the property tax amnesty public awareness campaign. The result of the awareness drive is encouraging although there remains a lot more work to be done.

The 2000 Supplementary Assessment List of Land & House Tax for Gros-Islet was prepared. The hearing of objections to the assessments was held at the Gros-Islet District Court on Monday September 25 at 9:00am. The magistrate adjourned the matter to November 6 at 9:00am not before directing the Department to meet the taxpayers to discuss their objections.

An invitation for bids for the valuation of all properties in St. Lucia was advertised in the Gazette with a deadline of September 15, 2000. It is expected that the successful applicant will begin the valuations during the next quarter.

Hats off to the Tax Roll Unit for finally being able to convince Management in making registration and updating taxpayers record the sole responsibility of the Unit. This should assist the Unit in the better performance of its functions.

We welcomed Mrs Weesbrook, Miss Jn. Baptiste, Mr. Charles and

Mr. Louisy from vacation leave and Mrs. Casimir from maternity leave. They were all surely missed. Our ACIR, Mr. Alexander also went on vacation leave. We hope he had fun. We say welcome to Mr. Dave Headley who is the latest addition to the Property Tax family.

Congratulations to Mr. Amos for having been selected to represent St. Lucia at a golf tournament in Guadeloupe. We also take this opportunity to welcome to the first floor our recent neighbour - the Taxpayer Relations Unit.

News from the Sections

Administration & Objections

The Administration & Objections Section welcomed Ms. Ketura Leonard who was previously employed with us under the summer work programme of the Ministry of Finance. One of the key responsibilities of this young lady was to liaise with our many clients who had failed to collect their refund cheques from the postal service. Reports indicate that our customers were pleasantly surprised and welcomed this initiative.

We embraced the addition of Mr. Kervin "Cool" Mitchell who after lobbying for a change of work environment was reassigned to the Objections Unit. Welcome Kervin to the teamwe look forward to great things from you.

Ms. Margreta Alfred took over the role of Receptionist/Typist. As the first point of contact with our Department this is no easy task but we are sure that she will do a fantastic job.

Refunds
Refunds
Refunds
continued to be the name of the game for the summer as the Department was flooded with requests for special assistance. We must say congratulations to the officers of the Refunds Unit as they were able to process the majority of the refunds for 1997. It is anticipated that this project should be completed in November.

Adios, farewell, good-bye was told to staff of the Taxpayer Relations Unit as they were relocated to the 1st Floor of the building. It surely feels as if the life of the Section has gone . . .

As promised the new and improved I. D. Cards became effective from September 2000. The Taxpayer Relations Unit thoroughly enjoyed the photo shots with staff as we got to see the officers from a totally different point of view. Our hearty thanks to Norma George and Wayne Martial who assisted in this venture!! We look forward to working with them on other such initiatives.

Data Processing

WHAT'S NEW?

In this quarter our Systems Unit had many achievements:

- Additional computers were installed in the Collections Section to boost capacity;
- A scanner was purchased for the Cash Unit to capture front-page legal documents for purposes of Stamp Duty;
- A new server was recently ordered by the Systems Unit for the Department. This we hope will make processing time much faster especially when dealing with SIGTAS;
- An E1 line was also introduced at the Department. This line will link the main office in Castries to the Vieux-Fort Tax Service Centre. It replaces the 64K line which transported information from one branch to the other. It is 24 times faster than the old line and has made communication and exchanging of information much easier. Just another venture set about by the Systems Unit.

On August 21, 2000 we bade farewell to our summer employee, Ms. Siobhan James who ended her two-month training as a summer student with the Department. We wish her the best of luck. We know she will excel in her chosen field. Her colleagues in the Systems Unit arranged a social gathering for her at which their best wishes were expressed.



In late August the Assessments Unit embarked on a very thoughtful gesture, and presented a gift of school supplies to Radio Caribbean International, who were collecting school supplies for needy children.

On September 18, 2000 the Assessments Unit welcomed two new members to the family namely Ms. Sheena Clement and Ms. Tranetta Samuel. However, the Unit bade farewell to Mr. Francius Charles who was reassigned to the Cash Unit. We wish our new officers all the best and we assure them that we will make them feel right at home.

On September 29, 2000 we said good-bye to the person we considered to be the best supervisor in Assessments and a mother to us - Ms. Caroline Best. We wish her all the best as she proceeds on early retirement.

The greatest thing in this world is not so much where we stand, as in

News from the Sections

A U D I T

It really was the summer period as most officers of this Section were on vacation leave. One officer went as far as Australia for the Olympics.... Our auditors were really going places!!!!

Self development continued to be the focus for staff of the Section as during this period we bade farewell to two auditors who were granted study leave with pay. Mrs. Sophia Henry left to pursue the ACCA programme in Trinidad whilst Mr. Winstler Frederick left to pursue a Bachelor of Science degree in

Accounting. Good Luck to you both.

Full complement of staff or not, we relentlessly pursued the work programme of the Section..... but it would appear that the supermarkets are overflowing with groceries and there are just too many vehicles in St. Lucia as information from those sectors were not forthcoming.

Nevertheless, the members of staff of the Audit Section remained steadfast in pursuit of the ultimate objective of this exercise.

Collections

- During the quarter July to September 2000, Mr. Al Elliot resigned and Ms. Felicia Leon was granted study leave without pay to pursue a Bachelor of Science degree in Psychology. Two new officers joined the Cash Unit namely Ms. Dariah Robinson and Mr. Francius Charles. Mr. Charles was previously attached to Assessments Unit.
- The Corporation Tax Unit, with support from our Assistant Comptroller, was vigorous in the enforcement of Section 109. This initiative was found to be a very effective tool in our arrears collections programme. We are also pleased to mention that our overall collections exceeded the projections for this quarter.

Getting to know the staff positions at Inland Revenue

Systems Administrator

The Systems Administrator is answerable to the Assistant Comptroller - Data Processing. He is responsible for the accuracy and reliability of the taxpayer database and tax programs. He also manages the production, modification and distribution of procedures as they relate to the proper use of the automated tax system.

His primary duties are as follows:

- Enhance existing systems and develop new systems with good use of information systems design and development techniques;
- Project management for all systems development being undertaken;
- Full data administration, encompassing business, data and process modelling and the control and maintenance of all Database Management Systems required by the Department;

- PC programming support and maintenance;
- Control and maintenance of software and hardware standardization throughout the Department;
- Train staff on an on-going basis;
- Produce all procedures necessary for the proper usage of SIGTAS;
- Ensure that all system changes required by IRD Officers are properly made in the system;
- Produce all security to protect SIGTAS database and programs;
- Monitor performance of the Systems Unit;
- Maintain SIGTAS computer equipment;



Amendment to Income Tax Legislation

The Income Tax (Exemption) Order 2000 was passed on July 22nd, 2000 but was deemed to have come into operation on January 1, 2000. Additionally, the Income Tax (Exemption) (No. 3) Order, 1997 was revoked.

Section 25 (1) is amended by:-

- (a) inserting immediately after “subsistence” in paragraph (u): “entertainment, telephone, housing”; and
- (b) replacing the full stop appearing immediately after paragraph (za) with a semi-colon and inserting after paragraph (za) the following:

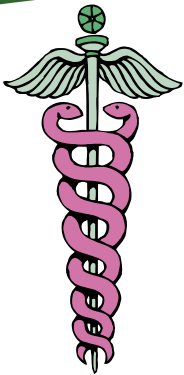
“(zb) the income earned by way of tips by artistic, entertainment and sports personnel, office clerks, customer service clerks, housekeeping and restaurant service workers and other employees in similar

categories working in restaurants and hotels but excluding managers and heads of Department. In this paragraph

“hotel” includes a guesthouse, inn and any establishment which engages in the business of providing accommodation for guests;

“tips” includes any amount paid by a guest as a gratuity for services rendered by an employee of an hotel or restaurant, and includes service charge.”

Health Watch



What Vitamins do you really need? And how much is too much.

Have you shopped for vitamins lately? It's wasn't long ago that a few brands of multi-vitamins were available. Today thousands of different vitamins and mineral supplement products are on the market. If you're eating the recommended number of servings for each of the five food groups, you should be getting all the vitamins and minerals needed, but we all don't.

Here's a look at some of the most important vitamins and minerals and how to use them effectively.

Vitamin E boost the immune system, ward off cataracts, slow the progression of Alzheimer's disease and may promote heart health. At supplemental doses of above 1000 IU daily, Vitamins E may cause an increased tendency to hemorrhage.

Vitamin C Large doses each day on the onset of a cold could lessen symptoms and shorten its duration. Regularly taking more than 2000 mg daily can cause abdominal cramps, nausea and diarrhea.

When we set exciting worthwhile goals for ourselves, they work in two ways: We work on them, and they

Vitamin D Calcium won't do any good without enough Vitamin D which enables the body to absorb calcium and phosphorus. Daily doses of 1000 - 2000 IU over time may cause nausea, headache, fatigue, heart irregularities and elevated blood levels of calcium that can lead to severe kidney damage and other disorders.

B Vitamins Folic acid B12 & B6 can protect our hearts, prevent birth defects and keep us mentally sharp. Doses of over 1000 mg of folic acid may mask a B 12 deficiency which could cause nerve damage.

Calcium Plenty of this mineral is needed to maintain strong bones and teeth and reduce the risk of osteoporosis. Taking more than 2500 mg of supplemental calcium may cause constipation and kidney problems.

Magnesium Vital for bone and dental health. In supplemental doses over 350 mg magnesium can cause diarrhea and nausea.

Iron Children, teens and women of childbearing age are at risk for low iron. At just five times the usual RDA of 15 mg (for women under 50) iron supplements can cause diarrhea and abdominal pain.

View Point

E-COMMERCE AND ITS IMPLICATIONS ON THE TAX SYSTEM by Sylvester Dickson

You have all heard the words **e-commerce** and **electronic shopping**. But have you ever stopped to think about what they are, their effects and impact on your daily lives or their effects on you as a tax official? Sure you have never!

E-commerce by what ever name called refers to the use of electronic media (computers and telephone lines) to do business. The main tool used for the conduct of e-commerce is the **Internet**.

While e-commerce is posing a challenge to both the business community and the Government, as tax practitioners we must evaluate what impact it will have on our ability to perform our duties.

The debate on e-commerce and its effect on the revenue collecting capacity of Governments have began in earnest in international circles, with such

organisations as the OECD (Organisation for Economic Co-operation and Development) leading the debates. Of prime concern is the definition of a "**permanent establishment**" as this is a significant criterion in the determination of residence and by extension, our ability to tax a person. The OECD has so far attempted to define "permanent establishment" but this has not received the blessings of all concerned.

E-commerce is redefining the way business is effected and has changed the paradigm of the global market to the extent that it has no boundaries. As tax officials, we have to empower ourselves with the knowledge and ability to ensure that we can adequately assess the operations.

There are no exceptions to the rule that everybody likes to be an exception to the

Officers go Parrot Counting

On the 22nd and 23rd of September the Forestry Department embarked on a Parrot Counting Survey. Staff of individual government departments were invited to attend this activity. Six persons from our Department volunteered to venture on this exciting expedition. They were Denise D., Chinida, Allison, Eucharius, Jill and Venus. The survey was enjoyed by all participating members.

Participants were assigned to the different locations. Viewing time for the birds was scheduled from dusk to dawn. The members were required to proceed to their assigned locations from 6 am to 8 am, return to the camp site and then proceed again to location from 4 pm to 6 pm. During this time the birds identified were recorded on a structured worksheet.

To date there are approximately 400 parrots in the forest. The participants were very proud to have been part of this exciting discovery and are all looking forward to the next survey.

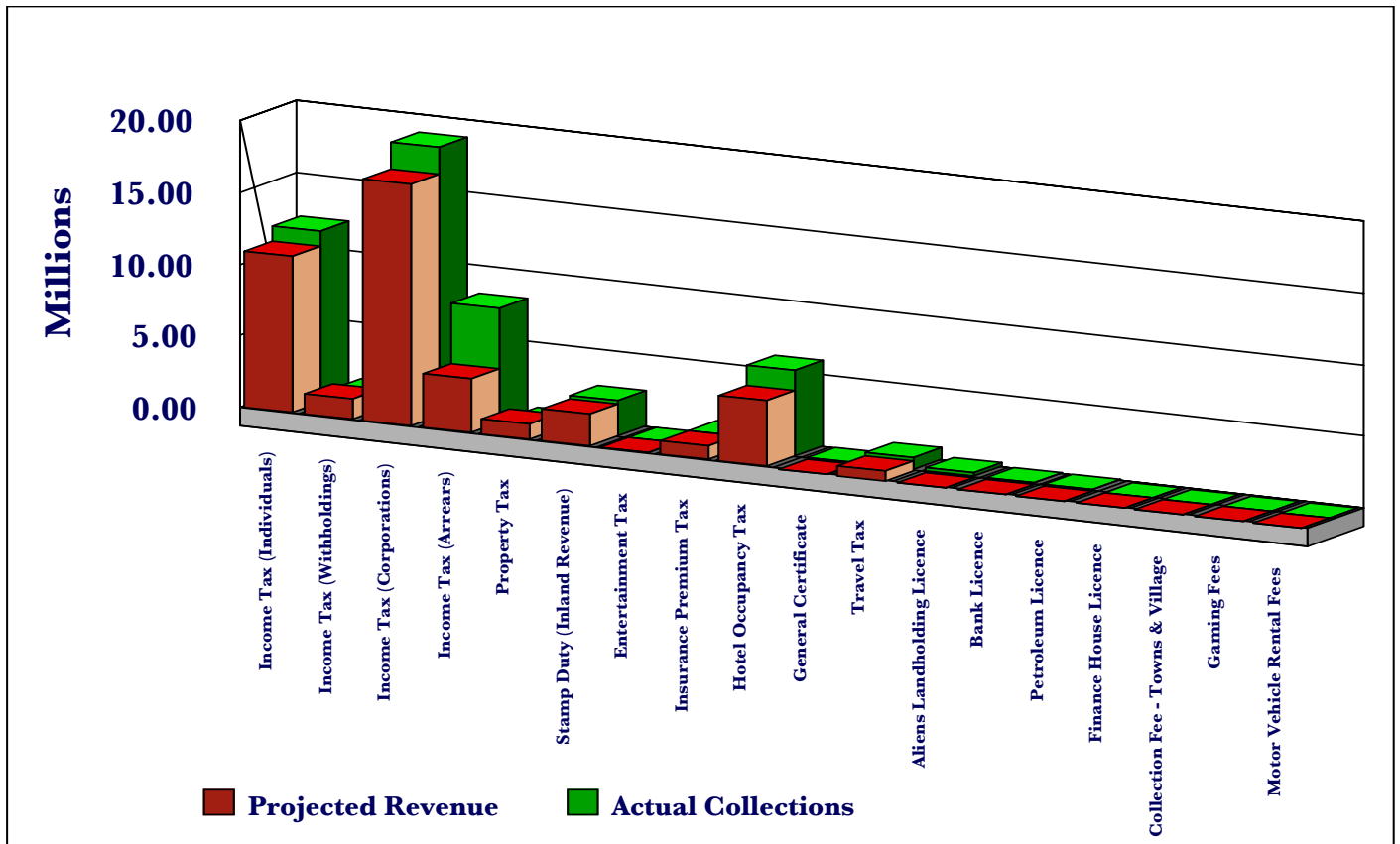


Denise, Chinida, Alli and a friend counting parrots



Revenue Collections

For the Quarter July to September 2000



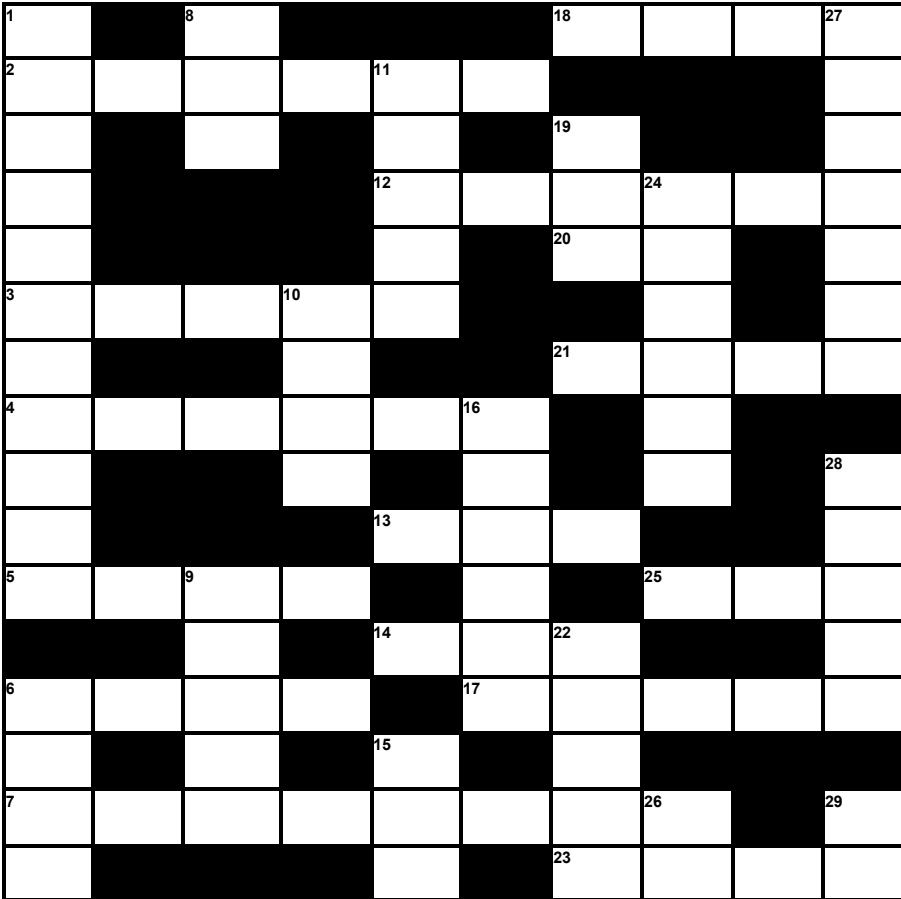
Our performance for the second quarter was outstanding. We exceeded the projected revenue of \$42.12 million by \$7.93 million. This brought the total collections for the first two quarters of the fiscal year to \$96.93 million. When compared to the forecast revenue of \$84.22 million for the same period we recorded an overall surplus of \$12.71 million for the first two quarters. This is certainly an excellent achievement.

Giggles! Giggles! Giggles!



I.R.D. Crossword by Kervin R. Mitchell

A prize of a Fruit Cake will be awarded to the first person who accurately completes this crossword puzzle within one week after this issue of ReveNews is distributed.



1. An executive who supervises financial affairs.
2. A wise person.
3. To use in return for periodic payment.
4. An instance where expenditure exceeds income.
5. An operating system in Collections.
6. Monthly tax (across); An earnest request (down)
7. One who carries out what is required.
8. Number given to person by IRD.
9. One at the receiving end of payment.
10. To reprimand or censure.
11. Sums of money lent.
12. To increase or accumulate over a period of time.
13. Distinctive period in human history.
14. To possess.
15. To make an appeal or entreaty.
16. Standard Integrated Gov't Tax Administrative System.
17. Equal parts into which the capital stock is divided.
18. Official name for a "cluster bean".
19. A statute, decree or enactment.
20. The symbol for the element tellurium.
21. A ridge or hill or wind-blown sand.
22. A rope or chain attached to the lower corner of a sail.
23. A group organised to work together.
24. An official report.
25. An Asian evergreen plant with glossy leaves.
26. The second tone of the diatonic scale.
27. Yield from property of investment.
28. To escape or avoid by cleverness or deceit.
29. The symbol for the element americium.

**Babies!
Babies! Babies!**

Answers will be posted in the following issue of ReveNews



**ReveNews was written and
produced by the
Taxpayer Relations Unit
of the Inland Revenue
Department -
St. Lucia
November 2000**