

SAINT CHRISTOPHER AND NEVIS INLAND REVENUE DEPARTMENT



OBJ-003

NOTICE OF OBJECTION FOR VALUE ADDED TAX (VAT)

Note: The registered taxpayer or appointed representative can object to a decision. Please complete all Sections, or your objection will not be considered. The Value Added Tax Act No. 3 of 2010 Section 64 has more information about objections. You can view it on our website at <http://sknvat.com/tax-library/vat>.

SECTION 1 - TAXPAYER IDENTIFICATION

VAT REGISTRATION NO.:	<input style="width: 100%; height: 20px;" type="text"/>							
TAXPAYER NO.:	<input style="width: 100%; height: 20px;" type="text"/>							
	SOCIAL SECURITY NO.:				<input style="width: 100%; height: 20px;" type="text"/>			
LAST NAME:	<input style="width: 100%; height: 20px;" type="text"/>				FIRST NAME:	<input style="width: 100%; height: 20px;" type="text"/>		
MIDDLE NAMES:	<input style="width: 100%; height: 20px;" type="text"/>							
OR								
COMPANY NAME:	<input style="width: 100%; height: 20px;" type="text"/>							
MAILING ADDRESS:	<input style="width: 100%; height: 20px;" type="text"/>							
CITY / TOWN / VILLAGE:	<input style="width: 100%; height: 20px;" type="text"/>				STATE:	<input style="width: 100%; height: 20px;" type="text"/>		
COUNTRY:	<input style="width: 100%; height: 20px;" type="text"/>				CODE:	<input style="width: 100%; height: 20px;" type="text"/>		
HOME PHONE:	<input style="width: 100%; height: 20px;" type="text"/>		WORK :	<input style="width: 100%; height: 20px;" type="text"/>		MOBILE :	<input style="width: 100%; height: 20px;" type="text"/>	
E-MAIL ADDRESS:	<input style="width: 100%; height: 20px;" type="text"/>							

SECTION 2 - OBJECTING TO AN ASSESSMENT (Attach a copy of the assessment)

ASSESSMENT PERIOD:	<input style="width: 100%; height: 20px;" type="text"/>				ASSESSMENT NO.:	<input style="width: 100%; height: 20px;" type="text"/>						
ASSESSMENT DATE:	<input style="width: 100%; height: 20px;" type="text"/>				DAY / MONTH / YEAR							

SECTION 2.1 - ASSESSMENT LINES

Select the reasons for objection by checking the box or boxes relevant to your situation. If none of the options listed are appropriate, please provide a letter explaining your objection.

- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--|--|--------------------------|---|--------------------------|-----------------------------------|--------------------------|-------------------------------|--------------------------|--|--------------------------|--|--------------------------|-----------------------|--------------------------|--|--------------------------|------------------------------------|--------------------------|---------------------------|--------------------------|-----------------------------------|--|--------------------------|-----------------------|--------------------------|-----------------------------------|--------------------------|------------------------------|--------------------------|---|--------------------------|---------------|--------------------------|-------------------------------|--------------------------|-------------------------------|--------------------------|--------------------------------|--------------------------|--------------------|--------------------------|---|
| <table border="0"> <tr><td><input type="checkbox"/></td><td>(100) Standard rated supplies (Sales) -VAT Inclusive</td></tr> <tr><td><input type="checkbox"/></td><td>(105) Accommodation, Tour and/or Restaurant (Sales)</td></tr> <tr><td><input type="checkbox"/></td><td>(110) Zero rated supplies (Sales)</td></tr> <tr><td><input type="checkbox"/></td><td>(115) Exempt supplies (Sales)</td></tr> <tr><td><input type="checkbox"/></td><td>(125) VAT payable on Standard Rated Supplies</td></tr> <tr><td><input type="checkbox"/></td><td>(130) VAT on Accommodation, Tour /or Restaurant Supplies</td></tr> <tr><td><input type="checkbox"/></td><td>(135) VAT adjustments</td></tr> <tr><td><input type="checkbox"/></td><td>(200) Value of all imports and customs charges</td></tr> <tr><td><input type="checkbox"/></td><td>(205) Value of all local purchases</td></tr> <tr><td><input type="checkbox"/></td><td>(215) VAT paid on imports</td></tr> <tr><td><input type="checkbox"/></td><td>(220) VAT paid on local purchases</td></tr> </table> | <input type="checkbox"/> | (100) Standard rated supplies (Sales) -VAT Inclusive | <input type="checkbox"/> | (105) Accommodation, Tour and/or Restaurant (Sales) | <input type="checkbox"/> | (110) Zero rated supplies (Sales) | <input type="checkbox"/> | (115) Exempt supplies (Sales) | <input type="checkbox"/> | (125) VAT payable on Standard Rated Supplies | <input type="checkbox"/> | (130) VAT on Accommodation, Tour /or Restaurant Supplies | <input type="checkbox"/> | (135) VAT adjustments | <input type="checkbox"/> | (200) Value of all imports and customs charges | <input type="checkbox"/> | (205) Value of all local purchases | <input type="checkbox"/> | (215) VAT paid on imports | <input type="checkbox"/> | (220) VAT paid on local purchases | <table border="0"> <tr><td><input type="checkbox"/></td><td>(225) VAT adjustments</td></tr> <tr><td><input type="checkbox"/></td><td>(300) Tax payable for this period</td></tr> <tr><td><input type="checkbox"/></td><td>(305) Credit for this period</td></tr> <tr><td><input type="checkbox"/></td><td>(310) Credit brought forward from previous period</td></tr> <tr><td><input type="checkbox"/></td><td>(320) Tax Due</td></tr> <tr><td><input type="checkbox"/></td><td>(325) Credit to Carry Forward</td></tr> <tr><td><input type="checkbox"/></td><td>(400) Penalty for Late Filing</td></tr> <tr><td><input type="checkbox"/></td><td>(405) Penalty for Late Payment</td></tr> <tr><td><input type="checkbox"/></td><td>(410) Interest Due</td></tr> <tr><td><input type="checkbox"/></td><td>(420) Total Tax, Penalties Interest Due</td></tr> </table> | <input type="checkbox"/> | (225) VAT adjustments | <input type="checkbox"/> | (300) Tax payable for this period | <input type="checkbox"/> | (305) Credit for this period | <input type="checkbox"/> | (310) Credit brought forward from previous period | <input type="checkbox"/> | (320) Tax Due | <input type="checkbox"/> | (325) Credit to Carry Forward | <input type="checkbox"/> | (400) Penalty for Late Filing | <input type="checkbox"/> | (405) Penalty for Late Payment | <input type="checkbox"/> | (410) Interest Due | <input type="checkbox"/> | (420) Total Tax, Penalties Interest Due |
| <input type="checkbox"/> | (100) Standard rated supplies (Sales) -VAT Inclusive | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <input type="checkbox"/> | (105) Accommodation, Tour and/or Restaurant (Sales) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <input type="checkbox"/> | (110) Zero rated supplies (Sales) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <input type="checkbox"/> | (115) Exempt supplies (Sales) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <input type="checkbox"/> | (125) VAT payable on Standard Rated Supplies | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <input type="checkbox"/> | (130) VAT on Accommodation, Tour /or Restaurant Supplies | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <input type="checkbox"/> | (135) VAT adjustments | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <input type="checkbox"/> | (200) Value of all imports and customs charges | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <input type="checkbox"/> | (205) Value of all local purchases | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <input type="checkbox"/> | (215) VAT paid on imports | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <input type="checkbox"/> | (220) VAT paid on local purchases | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <input type="checkbox"/> | (225) VAT adjustments | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <input type="checkbox"/> | (300) Tax payable for this period | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <input type="checkbox"/> | (305) Credit for this period | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <input type="checkbox"/> | (310) Credit brought forward from previous period | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <input type="checkbox"/> | (320) Tax Due | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <input type="checkbox"/> | (325) Credit to Carry Forward | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <input type="checkbox"/> | (400) Penalty for Late Filing | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <input type="checkbox"/> | (405) Penalty for Late Payment | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <input type="checkbox"/> | (410) Interest Due | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <input type="checkbox"/> | (420) Total Tax, Penalties Interest Due | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

SECTION 3 - OBJECTING TO A DECISION (Attach a copy of the decision)

DECISION DATE:

ASSESSMENT NO.:

ASSESSMENT PERIOD:

ASSESSMENT DATE:

SECTION 3.1 - ASSESSMENT LINES

Select the reasons for objection by checking the box or boxes relevant to your situation. If none of the options listed are appropriate, please provide a letter explaining your objection.

- (A) Application for Registration
- (B) Cancellation of Registration
- (C) Extension of time to file
- (D) Extension of time to pay
- (E) Civil Penalties
- (F) Payment of a Security Deposit
- (G) Refund of Tax
- (H) Basis used to determine the amount of Input tax allowed.
- (I) The decision requiring a person to file an additional or another return
- (J) A decision made by the Appeals Commission in relation to accepting an objection after the required time (30 days).
- (K) A decision made by the Comptroller in relation to accepting an objection after the required time (30 days).
- (L) The appointment of a representative for a taxable person for the purposes of Section 69 of the VAT Act 2010
- (M) Other. Specify Section of Act. _____

SECTION 4 - REASONS FOR OBJECTION (Provide details and attach supporting documents)

- 1: _____
- 2: _____
- 3: _____
- 4: _____

SECTION 5 - LATE OBJECTION (If your objection is late, that is more than thirty (30) days from the date shown on the decision letter or notice, explain why)

- 1: _____
- 2: _____
- 3: _____
- 4: _____

SECTION 6 - DECLARATION

I declare that the information given on this form is to the best of my knowledge and belief true and correct and that I have the authority to disclose the information provided. I understand that the Saint Christopher and Nevis Inland Revenue Department reserves the right to review and adjust or reassess the information provided for a period of up to six years and the individual/ company and/or their representatives will be held responsible for (i) understating, overstating or omitting data and (ii) the payment of any fees fines and penalties associated with their actions, as defined under the Tax Administration and Procedures Act, The Perjury Act and The Value Added Tax Act, which will affect the past, current and any subsequent tax related assessment. Please be aware that a person who makes a false declaration commits an offence under Section 5 of the Perjury Act, 2005 of the laws of Saint Christopher and Nevis and that person is liable to a fine of thirty-thousand (\$ 30,000.00) dollars or imprisonment for a term of seven (7) years.

SIGNATORY FULL NAME:

SIGNATURE OF TAXPAYER / REPRESENTATIVE

DAY / MONTH / YEAR