

INSTRUCTIONS

Please enter the data on the appropriate lines. Where necessary, enter N/A

- | | |
|---------|--|
| Line 1 | Value of total exempt supplies (sales) |
| Line 2 | Value of total zero-rated supplies (sales) |
| Line 3 | Value of total standard-rated sales (inclusive of V.A.T.) |
| Line 4 | Value of total guest accommodation (inclusive of V.A.T. FOR HOTELS/GUEST HOUSES ONLY) |
| Line 5 | V.A.T. payable on standard rated supplies (line 3 x 15 / 115) |
| Line 6 | V.A.T. payable on guest accommodation (line 4 x 10 / 110) |
| Line 7 | V.A.T. adjustments (e.g. debit notes issued / credit notes received) |
| Line 8 | Total output tax (add lines 5 and 7) |
| Line 9 | Value of Imports |
| Line 10 | Tax paid to the Comptroller of Customs (retain ALL documentation) |
| Line 11 | V.A.T. adjustments (e.g. debit notes received / credit notes issued) |
| Line 12 | Tax paid / payable on local taxable supplies (e.g. electricity, telephone) |
| Line 13 | Total Input Tax (add lines 10 to 12) |
| Line 14 | Credit brought forward from previous Tax Period (note credit MUST be approved by the Comptroller) |
| Line 15 | Total Credit (add lines 13 and 14) |
| Line 16 | Tax payable (if line 8 is <i>greater</i> than line 15) |
| Line 17 | Amount enclosed with return (please do NOT mail cash) |
| Line 18 | Range of invoices use this Tax Period |

REMINDER

1. Ensure that the return is completed, the form is signed by an authorized person, dated and submitted to the Comptroller by the due date
2. It is a serious offence to make a false return
3. Retain all records until requested by the Comptroller of Inland Revenue or his agent
4. If you require assistance to complete this return, call or visit the Inland Revenue



COMMONWEALTH OF DOMINICA
INLAND REVENUE DIVISION

VALUE ADDED TAX
APPLICATION FOR REGISTRATION

(PLEASE READ INSTRUCTIONS ON BACK BEFORE COMPLETING)

1. Name of Individual/Sole Trader, Company, Partnership etc <input type="text"/>	2. Trade Name <input type="text"/>
3. Address (of business) <input type="text"/> <input type="text"/> <input type="text"/>	4. Mailing Address <input type="text"/> <input type="text"/> <input type="text"/>
5. Telephone Number(s) <input type="text"/> <input type="text"/>	6. Fax Number(s) <input type="text"/> <input type="text"/>
7. Email Address <input type="text"/>	8. Representative <input type="text"/> 9. Position <input type="text"/>
10. Primary Business Activity <input type="text"/> Gross Sales <input type="text"/> %	11. Secondary Business Activity <input type="text"/> Gross Sales <input type="text"/> %
12. Date Taxable Activity Commenced <input type="text"/> <small>Day Month Year</small>	13. Value of Taxable Supplies excluding Capital Goods <input type="text"/>
14. <input type="radio"/> Sole Trader <input type="radio"/> Company <input type="radio"/> Partnership <input type="radio"/> Joint Venture <input type="radio"/> Other (please specify) <input type="text"/>	

15. Please tick as appropriate	Yes	No	Yes	No
Do you expect Taxable Supplies for the next 12 months to exceed \$60,000?	<input type="radio"/>	<input type="radio"/>	Are you below the registration threshold but still wish to be registered?	<input type="radio"/> <input type="radio"/>
Do you supply accommodation in a hotel, inn, guest house or other similar establishment?	<input type="radio"/>	<input type="radio"/>	Do you carry out Taxable Activities in more than one location (if yes, attach a list giving the trading name and location of each)?	<input type="radio"/> <input type="radio"/>
Are you a promoter of public entertainment?	<input type="radio"/>	<input type="radio"/>	Are your accounting records computerised?	<input type="radio"/> <input type="radio"/>
Do you make zero-rated & or exempt supplies? (If yes, complete line 16 & or 17)	<input type="radio"/>	<input type="radio"/>	Are you an exporter? (If yes, complete line 18)	<input type="radio"/> <input type="radio"/>
16. Zero-rated Supplies <input type="text"/> %	17. % Exempt Supplies <input type="text"/> %	18. Exports <input type="text"/> %		

19. Registration details of the sole trader, directors, partners, joint ventures or members of a company

Last Name <input type="text"/>	First & Middle Name <input type="text"/>	Home Address <input type="text"/> <input type="text"/> <input type="text"/>
Telephone Number <input type="text"/>	Email Address <input type="text"/>	
Tax Account Number <input type="text"/>		
Last Name <input type="text"/>	First & Middle Name <input type="text"/>	Home Address <input type="text"/> <input type="text"/> <input type="text"/>
Telephone Number <input type="text"/>	Email Address <input type="text"/>	
Tax Account Number <input type="text"/>		

20. Bank Information

Name of Bank <input type="text"/>	Address <input type="text"/> <input type="text"/> <input type="text"/>
Account Number <input type="text"/>	

CERTIFICATE

I hereby certify that the information given on this application form is true, correct and complete and I further declare that I have the authority to make this disclosure of the information provided

Signature <input type="text"/>	Title <input type="text"/>	Date <input type="text"/> <small>Day Month Year</small>
-----------------------------------	-------------------------------	---

IT IS A SERIOUS OFFENCE TO MAKE A FALSE DECLARATION

FOR INLAND REVENUE USE ONLY

Received <input type="text"/> <small>Day Month Year</small>	Accepted <input type="checkbox"/>	Rejected <input type="checkbox"/>	Effective date of Registration <input type="text"/> <small>Day Month Year</small>	V.A.T. Registration Number <input type="text"/>
Approved by <input type="text"/>	Position <input type="text"/>	Date <input type="text"/> <small>Day Month Year</small>	No. of certificates required <input type="text"/>	Standard Industrial Code <input type="text"/>



Commonwealth of Dominica
Inland Revenue Division

TAXPAYER'S RECEIPT

Document No:	Due Date:
--------------	-----------

Form V.A.T. 003 Value Added Tax Remittance Form & Return

V.A.T. Registration No:	Tax Period:	Assessment Period Date:	FOR INLAND REVENUE USE		
			Amount	DUE	PAID
			Tax		
			Penalty		
			Interest		
			Total		
			Signature of Revenue Officer		

PART 1 – TAXPAYER AND TAX IDENTIFICATION

Document No:	Due Date:
--------------	-----------

V.A.T. Registration No:	Tax Period:	Assessment Period Date:	Due Date:
-------------------------	-------------	-------------------------	-----------

PLEASE READ INSTRUCTIONS ON THE BACK BEFORE COMPLETING THIS RETURN

COMPUTATION OF OUTPUT TAX

1	Exempt Supplies (sales)	1	<input type="text"/>	
2	Zero-rated Supplies (sales)	2	<input type="text"/>	
3	Standard Rated Supplies (sales) – V.A.T Inclusive (15%)	3	<input type="text"/>	
4	Guest Accomodation (sales) – V.A.T. Inclusive (10%)	4	<input type="text"/>	
5	V.A.T. payable on Standard Rated Supplies (sales)	5	<input type="text"/>	
6	V.A.T. payable on Guest Accomodation (sales)	6	<input type="text"/>	
7	V.A.T. adjustments (e.g. debit notes issued / credit notes received)	7	<input type="text"/>	
8	Total Output Tax (Add lines 5 to 7)	8	<input type="text"/>	

COMPUTATION OF INPUT TAX DEDUCTIONS

9	Value of Imports	9	<input type="text"/>	
10	Tax paid to the Comptroller of Customs	10	<input type="text"/>	
11	V.A.T. adjustments (e.g. debit notes received / credit notes issued)	11	<input type="text"/>	
12	Tax paid or payable on local Taxable Supplies (purchases)	12	<input type="text"/>	
13	Total Input Tax (add lines 10 to 12)	13	<input type="text"/>	
14	Credit brought forward from previous Tax Period (credit MUST be approved by the Comptroller)	14	<input type="text"/>	
15	Total Credit (add lines 13 and 14)	15	<input type="text"/>	
16	Tax Payable	16	<input type="text"/>	
17	Amount enclosed	17	<input type="text"/>	
18	Range of invoices used this period from <input type="text"/> to <input type="text"/>			

CERTIFICATE

I hereby certify that the information given in this return is true, correct and complete in every respect and I further declare that I have the authority to make this disclosure

Name Signature

Position Date Day Month Year

FOR INLAND REVENUE USE		
Amount	DUE	PAID
Tax		
Penalty		
Interest		
Total		
Signature of Revenue Officer		

IT IS A SERIOUS OFFENCE TO MAKE A FALSE RETURN