

St. Vincent & the Grenadines
INLAND REVENUE DEPARTMENT

VAT-001a
May 2017

Value Added Tax (VAT)
INDIVIDUAL APPLICATION FOR REGISTRATION
(Please read instructions overleaf)

1. Taxpayer Identification Number: <input style="width: 100px;" type="text"/>		3. Trade Name <input style="width: 100%; height: 20px;" type="text"/>	
2. Last Name of Taxpayer <input style="width: 150px;" type="text"/>	First & Middle Name <input style="width: 150px;" type="text"/>	5. Mailing Address <input style="width: 100%; height: 20px;" type="text"/>	
4. Residential Address <input style="width: 100%; height: 20px;" type="text"/>		<input style="width: 100%; height: 20px;" type="text"/>	
<input style="width: 100%; height: 20px;" type="text"/>		<input style="width: 100%; height: 20px;" type="text"/>	
6. Telephone Number(s) <input style="width: 150px;" type="text"/>		7. Fax Number(s) <input style="width: 150px;" type="text"/>	
<input style="width: 150px;" type="text"/>		<input style="width: 150px;" type="text"/>	
8. Email Address <input style="width: 100%; height: 20px;" type="text"/>		9a. Primary Business Activity <input style="width: 150px;" type="text"/>	
9b. Secondary Business Activity <input style="width: 150px;" type="text"/>		Gross Sales of Primary Activity <input style="width: 150px;" type="text"/> %	
Gross Sales of Secondary Activity <input style="width: 150px;" type="text"/> %		11. Value of Taxable Supplies excluding Capital Goods <input style="width: 100%; height: 20px;" type="text"/>	
10. Date Taxable Activity Commenced <input style="width: 100px;" type="text"/>			
Day Month Year			

12. Please tick as appropriate		Yes	No		Yes	No
Are you registered for another tax such as income tax?	<input type="radio"/>	<input type="radio"/>		Are you a promoter of public entertainment or government entity/local authority?	<input type="radio"/>	<input type="radio"/>
Did your taxable supplies exceed \$300,000 over the previous 12 months?	<input type="radio"/>	<input type="radio"/>		Do you make zero-rated and/or exempt supplies? (If yes, complete line 13 & or 14)	<input type="radio"/>	<input type="radio"/>
Did your taxable supplies exceed \$100,000 over the previous 4 months?	<input type="radio"/>	<input type="radio"/>		Are you below the registration threshold but still wish to be registered?	<input type="radio"/>	<input type="radio"/>
Did you expect to meet the threshold for the next 8 months?	<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"/>
Do you expect Taxable Supplies for the next 12 months to exceed \$300,000 EC?	<input type="radio"/>	<input type="radio"/>		Are your accounting records computerised?	<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"/>		Are you a major exporter? (If yes, complete line 15).	<input type="radio"/>	<input type="radio"/>
13. Zero-rated Supplies <input style="width: 100px;" type="text"/> %		14. Exempt Supplies <input style="width: 100px;" type="text"/> %		15. Exports <input style="width: 100px;" type="text"/> %		

DECLARATION

I hereby declare 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

Title

Date

 / /
Day Month Year

IT IS A SERIOUS OFFENCE TO MAKE A FALSE DECLARATION

FOR INLAND REVENUE USE ONLY

Application Received	Document Number	New Taxpayer	Rejected	Effective Registration Date	Taxpayer Identification Number
<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>
Day Month Year				Day Month Year	
Approved by	Position	Registration Type	No. of certificates required	Primary Standard Industrial Code	
<input style="width: 150px;" type="text"/>	<input style="width: 150px;" type="text"/>	<input style="width: 150px;" type="text"/>	<input style="width: 50px;" type="text"/>	<input style="width: 100px;" type="text"/>	
Office code	Date approved/rejected			Secondary Standard Industrial Code	
<input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>			<input style="width: 100px;" type="text"/>	
	Day Month Year				

INSTRUCTIONS

1. **Taxpayer Identification Number (TIN)**
Enter your taxpayer identification number. If you have not yet received a TIN, please visit the Inland Revenue Department to obtain your TIN.
2. **Name of Taxpayer, name of the owner of the business.**
Enter the name of the owner of the business. Give your title (e.g. Mr.) followed by the first, middle and surname.
3. **Trade Name**
Enter the name under which the business operates if different from that in (2) above.
4. **Address**
Enter the full street address of the business. If the place of business property is not numbered please give the name of the building. Do not use Post Office box numbers in this section.
5. **Mailing Address**
Complete this section if you prefer your VAT returns and other correspondence to be sent to an address different from that shown in (4) above.
6. **Telephone Number**
Enter the telephone number at which the Inland Revenue Department may contact you during working hours.
7. **FAX Number(s)**
Enter a fax number at which correspondence may be faxed to you.
8. **Email Address**
Enter the e-mail address at which the Inland Revenue Department may contact you.
- 9a. **Primary Business Activity**
If more than one business activity is being conducted, enter the one which had the highest gross sales and give the % of these sales to total sales. When entering the business activity be specific. For example, if you are mainly a manufacturer state what type: manufacturer of furniture, clothing etc. and the % of your sales derived from this activity.
- 9b. **Secondary Business Activity**
Enter the business activity which has the second highest gross sales and give the % of these sales. For example, if you are mainly a manufacturer of furniture, but also sell lumber to other manufacturers, state in this section that your secondary business activity is wholesaling lumber and the % of your sales derived from this activity.
10. **Date Taxable Activity Commenced**
Enter the date your taxable activities commenced.
11. **Value of Taxable supplies excluding Capital Goods**
This is the value of your taxable supplies for the 12-month period immediately preceding the date of your application for VAT registration. If your business has been in operation for less than a year, state your total taxable supplies up to the month immediately preceding your application for VAT registration.
12. **Status of Business**
Place an (X) in the applicable box to identify whether you are a joint venture, partnership, or any other type of organisation. If the application is for a joint venture, partnership or other association enter the Registration Number allocated by the Registrar below the application box.
13. **Please tick as appropriate**
Are you registered for any other taxes?
If you already have registered with Inland Revenue for another tax such income tax, answer "Yes"
Did your taxable supplies exceed \$300,000 over the previous 12 months? Did your taxable supplies exceed \$100,000 over the previous 4 months?
Do you expect to meet the threshold for the next 8 months? Do you expect your Taxable Supplies for the next 12 months to exceed \$300,000 EC?
Answer "Yes" if you are currently above the threshold or, if you are not currently above the threshold but the next 12 months you are likely to surpass \$300,000 in taxable supplies in the next 12 months, and if for the last 4 months your supplies were \$100,000 and you expect to meet the threshold for the next 8 months.
Do you supply accommodation in a hotel, inn, guest house, boarding house or similar establishment?
Answer "Yes" if you supply accommodation in hotel, inn, guest house, boarding house or other similar establishment.
Are you a promoter of public entertainment or government entity/local authority?
Answer "Yes" if you are in this category. The VAT Act states that all promoters and government entities must register irrespective of the threshold.
Do you make Zero-rated and/or exempt supplies?
If "Yes", complete line 14 and/or 15.
Are you below the registration threshold but still wish to be registered?
The Comptroller of Inland Revenue may register a person who is below the threshold. Registration is not guaranteed.
Do you carry on taxable activities in more than one location?
If you carry on taxable activities in more than one location answer "Yes" and attach a list detailing the name and physical address (location) of each. A registration certificate will be prepared for each location where you conduct your taxable activities.
Are your records computerized?
Enter "Yes" if you use database to store your records and below the question, indicate the name of the software you use for accounting purposes.
Are you a major exporter?
Enter "Yes" if at least 50% of your sales are to the export market (i.e. exported from St. Vincent and the Grenadines).
14. **Percentage of Zero-Rated Supplies**
Calculate and show the percentage of your total supplies that will be zero-rated.
15. **Percentage of Exempt Supplies**
Calculate and show the percentage of your total supplies that will be exempt.
16. **Percentage of Exports**
Only complete this box if you have identified yourself as a major exporter under question 13 above. Show the percentage exports represent of your total supplies (should be more than 50%).

Declaration

In the first space, enter your full name in block letters. In the signature block, sign as you usually would with your full name. Enter your title and the date you completed the form.