

**St. Vincent & the Grenadines
INLAND REVENUE DEPARTMENT**

VAT-001
July 2006

**Value Added Tax (VAT)
NON- INDIVIDUAL ENTERPRISE APPLICATION FOR REGISTRATION**
(Please read instructions overleaf)

<p>1. Taxpayer Identification Number: <input style="width: 40px; height: 15px; border: 1px solid black;" type="text"/></p> <p>2. Name of Company, Partnership, Joint Venture <input style="width: 95%; height: 20px;" type="text"/></p> <p>4. Location of Business <input style="width: 95%; height: 20px;" type="text"/> <input style="width: 95%; height: 20px;" type="text"/> <input style="width: 95%; height: 20px;" type="text"/></p> <p>6. Telephone Number(s) <input style="width: 150px; height: 20px;" type="text"/> <input style="width: 150px; height: 20px;" type="text"/></p> <p>8. E-mail Address <input style="width: 95%; height: 20px;" type="text"/></p> <p>11a. Primary Business Activity Gross Sales of Primary Activity <input style="width: 210px; height: 20px;" type="text"/> <input style="width: 120px; height: 20px; text-align: right;" type="text"/> %</p> <p>12. Date Taxable Activity Commenced <input style="width: 40px; height: 15px; border: 1px solid black;"/> / <input style="width: 40px; height: 15px; border: 1px solid black;"/> / <input style="width: 40px; height: 15px; border: 1px solid black;"/> <small>Day Month Year</small></p> <p>14. <input type="radio"/> Company <input type="radio"/> Partnership <input type="radio"/> Joint Venture <input type="radio"/> Other (please specify) <input style="width: 430px; height: 20px;" type="text"/></p>	<p>3. Trade Name <input style="width: 95%; height: 20px;" type="text"/></p> <p>5. Mailing Address <input style="width: 95%; height: 20px;" type="text"/> <input style="width: 95%; height: 20px;" type="text"/> <input style="width: 95%; height: 20px;" type="text"/></p> <p>7. Fax Number(s) <input style="width: 170px; height: 20px;" type="text"/> <input style="width: 160px; height: 20px;" type="text"/></p> <p>9. Representative 10. Position <input style="width: 170px; height: 20px;" type="text"/> <input style="width: 160px; height: 20px;" type="text"/></p> <p>11b. Secondary Business Activity Gross Sales of Secondary Activity <input style="width: 170px; height: 20px;" type="text"/> <input style="width: 160px; height: 20px; text-align: right;" type="text"/> %</p> <p>13. Value of Taxable Supplies excluding Capital Goods <input style="width: 95%; height: 20px;" type="text"/></p>
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<p>15. Please tick as appropriate</p> <table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:40%;"></td> <td style="width:10%; text-align: center;">Yes</td> <td style="width:10%; text-align: center;">No</td> <td style="width:40%;"></td> <td style="width:10%; text-align: center;">Yes</td> <td style="width:10%; text-align: center;">No</td> </tr> <tr> <td>Are you registered for another tax such as income tax?</td> <td align="center"><input type="checkbox"/></td> <td align="center"><input type="checkbox"/></td> <td>Are you a promoter of public entertainment or government entity/local authority?</td> <td align="center"><input type="checkbox"/></td> <td align="center"><input type="checkbox"/></td> </tr> <tr> <td>Did your taxable supplies exceed \$120,000 over the previous 12 months?</td> <td align="center"><input type="checkbox"/></td> <td align="center"><input type="checkbox"/></td> <td>Do you make zero-rated and/or exempt supplies? (If yes, complete line 13 & or 14)</td> <td align="center"><input type="checkbox"/></td> <td align="center"><input type="checkbox"/></td> </tr> <tr> <td>Did your taxable supplies exceed \$40,000 over the previous 4 months?</td> <td align="center"><input type="checkbox"/></td> <td align="center"><input type="checkbox"/></td> <td>Are you below the registration threshold but still wish to be registered?</td> <td align="center"><input type="checkbox"/></td> <td align="center"><input type="checkbox"/></td> </tr> <tr> <td>Do you expect to meet the threshold for the next 8 months?</td> <td align="center"><input type="checkbox"/></td> <td align="center"><input type="checkbox"/></td> <td>Do you carry out Taxable Activities in more than one location (if yes, attach a list giving the trading name and location of each)?</td> <td align="center"><input type="checkbox"/></td> <td align="center"><input type="checkbox"/></td> </tr> <tr> <td>Do you expect Taxable Supplies for the next 12 months to exceed \$120,000 EC?</td> <td align="center"><input type="checkbox"/></td> <td align="center"><input type="checkbox"/></td> <td>Are your accounting records computerised?</td> <td align="center"><input type="checkbox"/></td> <td align="center"><input type="checkbox"/></td> </tr> <tr> <td>Do you supply accommodation in a hotel, inn, guest house or other similar establishment?</td> <td align="center"><input type="checkbox"/></td> <td align="center"><input type="checkbox"/></td> <td>Are you a major exporter? (If yes, complete line 18)</td> <td align="center"><input type="checkbox"/></td> <td align="center"><input type="checkbox"/></td> </tr> </table>		Yes	No		Yes	No	Are you registered for another tax such as income tax?	<input type="checkbox"/>	<input type="checkbox"/>	Are you a promoter of public entertainment or government entity/local authority?	<input type="checkbox"/>	<input type="checkbox"/>	Did your taxable supplies exceed \$120,000 over the previous 12 months?	<input type="checkbox"/>	<input type="checkbox"/>	Do you make zero-rated and/or exempt supplies? (If yes, complete line 13 & or 14)	<input type="checkbox"/>	<input type="checkbox"/>	Did your taxable supplies exceed \$40,000 over the previous 4 months?	<input type="checkbox"/>	<input type="checkbox"/>	Are you below the registration threshold but still wish to be registered?	<input type="checkbox"/>	<input type="checkbox"/>	Do you expect to meet the threshold for the next 8 months?	<input type="checkbox"/>	<input type="checkbox"/>	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="checkbox"/>	<input type="checkbox"/>	Do you expect Taxable Supplies for the next 12 months to exceed \$120,000 EC?	<input type="checkbox"/>	<input type="checkbox"/>	Are your accounting records computerised?	<input type="checkbox"/>	<input type="checkbox"/>	Do you supply accommodation in a hotel, inn, guest house or other similar establishment?	<input type="checkbox"/>	<input type="checkbox"/>	Are you a major exporter? (If yes, complete line 18)	<input type="checkbox"/>	<input type="checkbox"/>	<p>16. Zero-rated Supplies <input style="width: 80px; height: 20px;" type="text"/> %</p> <p>17. Exempt Supplies <input style="width: 80px; height: 20px;" type="text"/> %</p> <p>18. Exports <input style="width: 80px; height: 20px;" type="text"/> %</p>
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19. Registration details of the directors, partners, joint ventures or members of a company		
Last Name	First & Middle Name	Home Address
<input style="width: 95%; height: 20px;" type="text"/>	<input style="width: 95%; height: 20px;" type="text"/>	<input style="width: 95%; height: 20px;" type="text"/>
Telephone Number	Email Address	<input style="width: 95%; height: 20px;" type="text"/>
<input style="width: 150px; height: 20px;" type="text"/>	<input style="width: 310px; height: 20px;" type="text"/>	<input style="width: 95%; height: 20px;" type="text"/>
Taxpayer Identification Number or NIS number		Home Address
<input style="width: 160px; height: 20px;" type="text"/>		<input style="width: 95%; height: 20px;" type="text"/>
Last Name	First & Middle Name	<input style="width: 95%; height: 20px;" type="text"/>
<input style="width: 190px; height: 20px;" type="text"/>	<input style="width: 260px; height: 20px;" type="text"/>	<input style="width: 95%; height: 20px;" type="text"/>
Telephone Number	Email Address	Taxpayer Identification Number or NIS number
<input style="width: 150px; height: 20px;" type="text"/>	<input style="width: 300px; height: 20px;" type="text"/>	<input style="width: 180px; height: 20px;" type="text"/>

**St. Vincent & the Grenadines
INLAND REVENUE DEPARTMENT**

VAT-001
July 2006

**Value Added Tax (VAT)
NON-INDIVIDUAL APPLICATION FOR REGISTRATION**

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 Position 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 type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>
<small>Day Month Year</small>				<small>Day Month Year</small>	
Approved by	Position	Registration Type		No. of certificates required	Primary Standard Industrial Code
<input type="text"/>	<input type="text"/>	<input type="text"/>		<input type="text"/>	<input type="text"/>
Office code	Date approved/rejected			Secondary Standard Industrial Code	
<input type="text"/>	<input type="text"/>			<input type="text"/>	
	<small>Day Month Year</small>				

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 Company, Partnership or Joint Venture.**
Enter the Registered name of the business.
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.

INSTRUCTIONS CONTINUED

9. Representative

Enter the name of one of the following persons:

- (a) the Financial Controller or the designated officer in the case of a company (other than a company in liquidation);
- (b) any member of the committee of management in the case of an unincorporated association or body;
- (c) any person who is responsible for accounting for the receipt and payment of money or funds on behalf of the company in any other case;
- (d) the liquidator in the case of a company in liquidation;
- (e) any person responsible for accounting for the receipt and payment of money under the provisions of any law or for the receipt and payment of public funds or of funds voted by Parliament in the case of the State or local authority;
- (f) any partner in the case of a partnership;
- (g) any trustee in the case of a trust; or
- (h) any person controlling the non-resident's affairs in St. Vincent & The Grenadines, including any manager of a taxable activity of the non-resident in St. Vincent & the Grenadines.

10. Position

The title of the person who has signed as the representative.

11a. Primary Business Activity

If more than one business activity is being conducted, enter the one which has 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.

11b. 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.

12. Date Taxable Activity Commenced

Enter the date your taxable activities commenced.

13. 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.

14. Status of Business

Place an (X) in the applicable box to identify whether you are a sole trader, company, joint venture, partnership, or other type of organisation. If the application is for a company, joint venture, partnership or other association enter the Registration Number allocated by Registrar below the applicable box.

15. 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 \$120,000 over the previous 12 months? Did your taxable supplies exceed \$40,000 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 \$120,000 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 \$120,000 in taxable supplies, and if for the last 4 months your supplies were \$40,000 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 16 and/or 17.

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 a 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 & the Grenadines).

16. Percentage of Zero-Rated Supplies

Calculate and show the percentage of your total supplies that will be zero-rated

17. Percentage of Exempt Supplies

Calculate and show the percentage of your total supplies that will be exempt

18. Percentage of exports

Only complete this box if you have identified yourself as a major exporter under question 15 above. Show the percentage exports represent of your total supplies (should be more than 50%)

19. Registration details

These are the boxes where you show the details of the person or persons legally involved in the operation of your business. In the case of a sole trader, enter the data for that person. In the case of a corporation, enter the data for each of the directors of the corporation. In the case of a partnership, enter the data for each of the partners. In the case of a joint venture, enter the data for each of the investors in the venture. In the case of a trust, enter the data for each of the trustees. In the case of any other unincorporated body, enter the data for the person who holds office as chairman, president, treasurer or secretary of the body. If there is insufficient space in box 19 for all the names and data, complete form VAT 001a, continuation sheet for registration details.

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.

