GOVERNMENT OF THE COMMONWEALTH OF DOMINICA

VALUE ADDED TAX

V.A.T.

GUIDE TO FILING V.A.T. CLAIMS AND APPLICATIONS FOR REFUND

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OVERVIEW FOR COMPLETING CLAIMS AND APPLICATIONS FOR REFUNDS

The Value Added Tax Act requires most businesses and many organizations in Dominica to:

- Register with the Inland Revenue Division;
- Charge and collect tax at 15% on all standard-rated supplies;
- Charge and collect tax at 10% on accommodation in hotels, inns, guest houses and similar establishments;
- Calculate for each tax period (calendar month) the net tax payable/refundable
- File a V.A.T. Return for each tax period
- Remit the net V.A.T. to the Inland Revenue Division within 20 days following the end of each tax period;
- Make a claim on the Notice of Claim or Application for Refund form for any V.A.T. refundable.

This guide will assist you in compiling the data required to complete your claim or application for refund, in completing and filing the claim or application itself, and in understanding what the approval processes are at the Inland Revenue Division.

Please note that this guide is not a substitute for the Value Added Tax Act and its Regulations, and in the case of an inadvertent conflict, the Act and its Regulations will prevail.

If after reading this Guide to Filing V.A.T. Claims and Applications for Refund you need more information about filing your claims or applications, please contact our Tax roll/Enquiry Section. We will be happy to assist you.

The Inland Revenue Division is located at:
High Street
Roseau

Telephone numbers: 266-3642/7 or 266-3530/1 or 448-o934/5 or 448-2401
Fax number: 448-1893
Email address: irddom@cwdom.dm

PART I

PERSONS ENTITLED TO FILE A V.A.T. CLAIM OR APPLICATION FOR REFUND

A. REGISTERED TAXPAYERS CARRYING ON BUSINESS

As a registered taxpayer, you will be filing V.A.T. returns showing the amounts of output tax and input tax related to your business activities for the month. Output tax means the amount of Value Added Tax that you have ***charged*** your customers and input tax means the amount of Value Added Tax that you have ***paid to*** your suppliers on local taxable supplies and to the Comptroller of Customs on imported goods.

In your case, there are two situations where you may file a claim for a V.A.T. refund:

1. If you normally pay V.A.T. monthly but, you reported more input tax than output tax in one tax period, **and** over **six consecutive tax periods** you have not used up all the excess credit, **and** the amount remaining from that tax period **exceeds $100.00** (examples of these types of refund situations are provided in Part II of this Guide); or

2. If you normally are in a situation of not paying V.A.T. because your input tax deductions are **always** larger than your output tax payable(for example in the case of zero-rated sales), **and** the amount exceeds $100.00, you may claim a refund related only to the **input tax deductions directly related to your zero-related sales** (more details are provided in Part II of this Guide)

B. NON-REGISTERED ENTITIES SUCH AS QUALIFYING AGENCIES PROVIDING TECHNICAL OR HUMANITARIAN ASSISTANCE TO DOMINICA, DIPLOMATS, AND DIPLOMATIC OR CONSULAR MISSIONS, AND DONORS TO APPROVED CHARITABLE ORGANIZATIONS OF UNCONDITIONAL GIFTS OF GOODS OR SERVICES

Agencies, entities, or persons that are described in the heading above should apply for a refund of V.A.T. paid on their purchases. A list of the approved charitable organizations for which such refunds apply is shown in Appendix I of this guide. The procedures for compiling data and completing the application(s) related to these refunds are explained in Parts II and III of this guide.

C. PERSONS WHO HAVE OVERPAID V.A.T.

Persons who have overpaid V.A.T. and are unable to offset the overpayment against V.A.T. owing may apply for a refund. One situation where this may arise is when a non-registered person has imported goods and made an error in the calculation of V.A.T. payable. For example, if the value of the goods was incorrectly declared, and the importer requested a

refund of duty and tax overpaid, the V.A.T. portion must be claimed on Form V.A.T. 006 "Application for Refund". The procedures for completing the application are explained in Parts II and III of this guide.

PART II

COMPILING DATA TO COMPLETE THE V.A.T. CLAIM OR APPLICATION FOR REFUND

A. REGISTERED TAXPAYERS CARRYING ON BUSINESS

In Part I of this guide, there were two situations described where a refund of V.A.T. may be claimed. The first situation is where a taxpayer occasionally has an excess credit carried forward for a continuous period of more than six tax periods. Usually this will be caused by a significant capital expenditure, significant purchase of stock or a sharp decline in sales.

Should either of these situations occur, the Notice of Account that you receive from Inland Revenue Division will advise you when you are entitled to apply for a refund of V.A.T. and will advise you of the amount available for refund. When you receive this Notice of Account you must decide if you wish to claim the refund or to have it offset against future output tax obligations. More details concerning this issue are contained in your Notice of Account.

To give you an idea of how refunds are determined by the automated system at Inland Revenue Division, several examples of refund situations are shown below:

The first example is where a business may be expanding their premises and are importing materials and buying other construction materials locally. These imports and purchases provide the business with a large amount of input tax deductions each month. The company is entitled to start claiming refunds at the seventh tax period and could claim a refund for each tax period's excess credit each time they reached the seventh month following the month in which the excess credit was created. This company would receive a Notice of Account each month showing the accumulating amount of credit available. The Notice of Account for the August 06 tax period (issued in September 06) would tell the taxpayer that they were now eligible to claim a refund of $31,000.

Tax Period	Charged Output Tax	Paid Input Tax	Excess Input Tax	V.A.T. Paid in Cash to IRD	Refund Claimed	Amount of Credit Available
March 06	11,000	42,000	31,000	0		31,000
April 06	16,000	43,000	27,000	0		58,000
May 06	18,000	39,000	21,000	0		79,000
June 06	17,000	41,000	24,000	0		103,000
July 06	14,000	39,000	25,000	0		128,000
August 06	12,000	38,000	26,000	0		154,000
Sept 06	0	0	0	0	31,000	123,000

The second example is where a business was also renovating and enlarging its premises. Once the renovations were complete and additional stock was imported, the company had a renovation promotion in July 06 that generated a large amount of sales. This promotion resulted in the charging of output tax that used up the available $99,000 credit and required a payment of $21,000 in V.A.T. The business was then able to take advantage of the purchase of a large amount of stock at a low price in August 06, but sales after that were very weak. The company had to wait until it received its Notice of Account for the Jan 07 tax period (received in Feb 07) to claim its refund of $74,000.

Tax Period	Charged Output Tax	Paid Input Tax	Excess Input Tax	V.A.T. Paid in Cash to I.R.D.	Refund Claimed	Deductions from Credit for *V.A.T. (owing)* and refund claimed	Amount of Credit Available
March 06	14,000	40,000	26,000	0	0	0	26,000
April 06	16,000	40,000	24,000	0	0	0	50,000
May 06	13,000	40,000	27,000	0	0	0	77,000
June 06	18,000	40,000	22,000	0	0	0	99,000
July 06	120,000	0	0	21,000	0	***(99,000)***	0
August 06	15,000	120,000	105,000	0	0	0	105,000
Sept 06	2,000	0	0	0	0	***(2,000)***	103,000
Oct 06	1,000	0	0	0	0	***(1,000)***	102,000
Nov 06	4,000	0	0	0	0	***(4,000)***	98,000
Dec 06	6,000	0	0	0	0	***(6,000)***	92,000
Jan 07	8,000	0	0	0	0	***(8,000)***	84,000
Feb 07	10,000	0	0	0	74,000	***(10,000)*** + 74,000	0

The third example is where a company was starting up and had a major equipment purchase in its first month. Regular purchases of stock, and sales to customers started in July 2006. By the seventh tax period, the original amount of credit available ($175,000) had been reduced to $91,000. This happened because for the previous three months up to and including the seventh month (when the refund could be claimed), output tax exceeded input tax by a total of $84,000 ($26,000 + $27,000 + $31,000). When this occurs, the ***V.A.T. due*** ($84,000) is deducted from the oldest credit amount available ($175,000). In the seventh month, the business received its Notice of Account for the Aug 06 tax period and was able to claim as a refund the $91,000 remaining from the first tax period. In this example, the taxpayer claimed the refund, but he or she may also have elected to carry it forward to be credited towards tax liabilities in Oct 06 to Dec 06.

Tax Period	Charged Output Tax	Paid Input Tax	Excess Input Tax	V.A.T. Paid in Cash to I.R.D.	Refund Claimed	Deductions from Credit for *V.A.T. (owing)* and refund claimed	Amount of Credit Available
Mar 06	0	175,000	175,000	0	0	0	175,000
Apr 06	0	0	0	0	0	0	175,000
May 06	0	0	0	0	0	0	175,000
Jun 06	0	0	0	0	0	0	175,000
Jul 06	31,000	5,000	0	0	0	***(26,000)***	149,000
Aug 06	33,000	6,000	0	0	0	***(27,000)***	122,000
Sep 06	35,000	4,000	0	0	91,000	***(31,000)***+91,000	0
Oct 06	32,000	8,000	0	24,000	0	0	0
Nov 06	34,000	7,000	0	27,000	0	0	0
Dec 06	29,000	6,000	0	23,000	0	0	0

The fourth example is where a company also made large initial investments in equipment and stock in its two first months of business. As sales to customers started in July 2006, the company was using its excess credits from the first month to "pay" the V.A.T. owing. By the time it reached the seventh month, the taxpayer was notified by their Notice of Account that there was $66,000 available from the first month (Mar 06) for refund ($140,000 minus $26,000 minus $23,000 minus $25,000 = $66,000). The excess credit of $35,000 that was created in the third month (May 06) was used to "pay" V.A.T. for October ($24,000) and November ($11,000) before it became available for refund, so no refund could be claimed.

Tax Period	Charged Output Tax	Paid Input Tax	Excess Input Tax	V.A.T. Paid in Cash to I.R.D.	Refund Claimed	Deductions from Credit for *V.A.T. (owing)* and refund claimed	Amount of Credit available
Mar 06	0	140,000	140,000	0	0	0	140,000
Apr 06	0	0	0	0	0	0	140,000
May 06	0	35,000	35,000	0	0	0	175,000
Jun 06	0	0	0	0	0	0	175,000
Jul 06	31,000	5,000	0	0	0	***(26,000)***	149,000
Aug 06	29,000	6,000	0	0	0	***(23,000)***	126,000
Sep 06	32,000	7,000	0	0	66,000	***(25,000)*** + 66,000	35,000
Oct 06	28,000	4,000	0	0	0	***(24,000)***	11,000
Nov 06	33,000	8,000	0	14,000	0	***(11,000)***	0
Dec 06	34,000	9,000	0	25,000	0	0	0

Although these examples may seem complicated, the principles are straightforward. Remember that when you file returns that result in a credit (more input tax claimed than output tax charged), you will be receiving a Notice of Account from the Inland Revenue Division providing you with the data required to file your next tax period's return. Please note that if you have an unpaid tax liability for V.A.T. or another tax type, the Inland Revenue Division will apply the V.A.T. credit to your liability. You can also request the I.R.D. to offset an unpaid liability for a specific tax type with your V.A.T. credit by attaching a letter of instruction to your V.A.T. return. Please specify the tax type and the tax period you would like the amount overpaid to be credited to.

If after you have received a Notice of Account advising you of a refund available for claim you are still unsure about how to proceed, you can call or visit the Inland Revenue Division – V.A.T. Unit on the second floor of the Financial Center, Kennedy Avenue, Roseau, for additional assistance.

Registered taxpayers that consistently have zero-rated sales in excess of 50% of their total sales are entitled to claim refunds each tax period for the excess credit arising from the previous month that is **directly related to the zero-rated sales**. For example, if in March 06 a business in this category generated $100,000 of excess input tax deductions directly related to their zero-rated sales, they could claim that amount as a refund in April 06. Generally, companies in this category will be claiming refunds monthly. These businesses will also be receiving a monthly Notice of Account telling them the amount of credit available for refund.

Once you know the amount of V.A.T. refund you intend to claim and the tax period in which the excess input tax occurred, you are ready to complete the Form V.A.T. 004 "Notice of Claim for Refund" which is described in Part III of this guide.

B. Non-Registered Entities Such as Qualifying Agencies Providing Technical or Humanitarian Assistance to Dominica, Diplomats, and Diplomatic or Consular Missions, and Donors to Approved Charitable Organizations of Unconditional Gifts of Goods or Services

The second situation where a refund may be requested applies to qualifying agencies providing technical or humanitarian assistance to Dominica, to diplomats and diplomatic and consular missions, and to donors to approved charitable organizations of ***unconditional gifts*** of goods or services not for resale.

These agencies and individuals must keep all their invoices and receipts showing the V.A.T. they have paid on those purchases. To facilitate keeping these records in order, there is a Form V.A.T. 007 "Schedule of Purchases" available from the Inland Revenue Division. A sample of this schedule is shown in Part III of this guide.

Once the schedule is complete, the agency or individual may submit either a Form V.A.T. 005 application (for agencies providing technical or humanitarian assistance) or a Form V.A.T. 006 application (for diplomats, diplomatic and consular missions, and donors to approved charitable organizations of unconditional gifts of goods or services). Details for completing these application forms are set out in the next part of this guide (Part III).

C. Persons Who Have Overpaid V.A.T.

The third situation where a refund may be requested applies to persons who have overpaid V.A.T. and are unable to offset the overpayment against output V.A.T. owing. As noted in Part I, one situation where this may happen is when a non-registered person has imported goods and made an error in the calculation of V.A.T. payable that was not detected during the clearance process at Customs.

Another example may occur when a ***non-registered*** person has overpaid V.A.T. on a purchase of goods or services. In this case, the non-registered person may request the refund on their own account, or the registered taxpayer who made the error may request the refund on behalf of his or her customer. In this latter case, the registered taxpayer must satisfy the Comptroller of Inland Revenue that he or she will refund the amount claimed to the customer in cash or as a credit.

The person requesting the refund must submit form V.A.T. 004 "Notice of Claim for Refund". The procedures for completing the form are contained in Part III of this guide.

PART III

COMPLETING THE V.A.T. CLAIM OR APPLICATION FOR REFUND

HOW DO YOU OBTAIN THE V.A.T. CLAIM OR APPLICATION FOR REFUND?

The V.A.T. claim and application for refund forms are available at the Inland Revenue Division on High Street in Roseau.

WHAT IS THE FORMAT OF THE V.A.T. CLAIM OR APPLICATION FOR REFUND?

The V.A.T. 004 "Notice of Claim for Refund", the V.A.T. 005 "Application for Refund (Technical or Humanitarian Assistance)", the V.A.T. 006 "Application for Refund (Diplomatic and Charitable Donations), and the V.A.T. 007 "Schedule of Purchases" are simple one page forms.

Samples of the V.A.T. Claim and Applications for Refund, as well as the Form V.A.T. 007 "Schedule of Purchases" are shown on the next four pages

Following the sample forms are directions for completing the Form V.A.T. 004 "Notice of Claim for Refund", Form V.A.T. 005 Application for Refund (Technical or Humanitarian Assistance), and Form V.A.T. 006 "Application for Refund (Diplomatic and Charitable Donations)

Form V.A.T.-004 – Dec 16

COMMONWEALTH OF DOMINICA
INLAND REVENUE DIVISION

VALUE ADDED TAX
NOTICE OF CLAIM FOR REFUND
(Please Print)

1. Name of Taxpayer
2. Trade Name
3. Address (of business)
4. Mailing Address
5. Telephone Number
6. Fax Number
7. Email Address
8. V.A.T. Taxpayer Account Number
9. Amount of Refund Claimed

CERTIFICATE

I _____ hereby certify that the information given on this application form is true, correct and complete and that no application for refund in respect of this Tax Period, Customs Declaration, or Receipt has been previously submitted

Signature | Title | Date (Day Month Year)

IT IS A SERIOUS OFFENCE TO MAKE A FALSE DECLARATION

FOR INLAND REVENUE USE ONLY

Application Received (Day Month Year) | **Accepted** | **Rejected** | **Selected for Audit** | **Document Number**

Reason for rejection

Application approved by (please sign) | **Processed by (please sign)** | **Refund Cheque Issued** (Day Month Year) | **Cheque Number**

NOTES

1. For registered taxpayers, claims under EC$100 will not be refunded, but carried forward to the next succeeding Tax Period as an Input Tax deduction.
2. To speed your refund processing, it is recommended to submit this form to the Comptroller of Inland Revenue along with the V.A.T. Return for the Tax Period.

Form V.A.T.-005 – Jan 30, 2006

COMMONWEALTH OF DOMINICA
INLAND REVENUE DIVISION

VALUE ADDED TAX
APPLICATION FOR REFUND

(FOR USE BY AGENCIES PROVIDING TECHNICAL OR HUMANITARIAN ASSISTANCE TO DOMINICA)

Full name of applicant

Taxpayer Number (if any)

Telephone Number

Address

Fax Number

Email Address

Period of Claim

From To

DETAILS OF CLAIM

Total value of goods and/or services (inclusive of V.A.T.)

V.A.T. charged

V.A.T. claimed

CERTIFICATE

I certify that this application for refund exclusively represents goods purchased or services rendered for purposes that qualify for refund under the VAT Act, section 54 (1)(c) and that no application for refund of tax has been previously submitted

Name Title Organization

Signature Date

Day Month Year

FOR INLAND REVENUE USE ONLY

Received Approved by (please sign) Position Date Cheque Issued

Day Month Year Day Month Year

Amount approved Cheque number Document Number Taxpayer Number

Notes

NOTES REGARDING APPLICATION FOR REFUNDS

1. A prescribed schedule of purchases accompanied by original receipts must be attached to each application
2. The amount (of the refund) applied for must be the amount of the tax shown on the tax receipt from the supplier

Form V.A.T.-006 – Jan 30, 2006

COMMONWEALTH OF DOMINICA
INLAND REVENUE DIVISION

VALUE ADDED TAX
APPLICATION FOR REFUND

(FOR USE BY DIPLOMATS/DIPLOMATIC, CONSULAR MISSIONS, DONORS TO APPROVED CHARITABLE ORGANIZATIONS AND TAXPAYERS WHO HAVE OVERPAID V.A.T.)

Full name of applicant

Taxpayer Number (if any)

Telephone Number(s)

Address

Fax Number(s)

Email Address

Period of Claim

From To

DETAILS OF CLAIM

Total value of goods and or services (inclusive of V.A.T.)

V.A.T. charged

V.A.T. claimed

Customs Declaration or Receipt Number (if V.A.T. was overpaid)

CERTIFICATE

Tick as appropriate: 1 = Diplomats; 2 = Diplomatic or Consular Missions; 3 = Donor to Approved Charitable Organizations
4 = Persons who have overpaid V.A.T.

1 ◯ I certify that the articles acquired and / or services performed which form part of this application for refund were ***exclusively for my personal use*** and that no other application for refund of tax has been previously submitted

2 ◯ I certify that the taxable supplies acquired which form part of this application for refund were ***exclusively for use in connection with the work*** of the Diplomatic or Consular Mission and that no other application for refund of tax has been previously submitted

3 ◯ I certify that the taxable supplies which form part of this application for refund were provided to (insert name of Charitable Organization) as an ***unconditional gift not for resale*** and that no other application for refund of tax has been previously submitted

4 ◯ I certify that I am not a V.A.T. registered taxpayer, that the V.A.T. paid on the articles acquired and/or services performed was overpaid and that no other application for refund of tax has been previously submitted

Name | Organization | Title

Signature | Date (Day Month Year)

FOR INLAND REVENUE USE ONLY

Received (Day Month Year) | Approved by (please sign) | Position | Date Cheque Issued (Day Month Year)

Amount approved | Cheque number | Document number | Taxpayer Number

Notes

NOTES REGARDING APPLICATION FOR REFUNDS

1. A prescribed schedule of purchases accompanied by original receipts must be attached to each application
2. The amount (of the refund) applied for must be the amount of the tax shown on the receipt from the supplier or, in the case of taxpayers who overpaid V.A.T., of the difference between the paid and the correct amount of V.A.T. to be paid.

Form V.A.T.-007 – Dec 2

COMMONWEALTH OF DOMINICA
INLAND REVENUE DIVISION

VALUE ADDED TAX
SCHEDULE OF PURCHASES

(TO ACCOMPANY APPLICATION FOR REFUND – Form V.A.T.005 & 006)

DATE	NAME OF SUPPLIER	INVOICE #	DESCRIPTION OF ITEM	VAT INCLUSIVE PRICE	VAT CHARGED
TOTAL					

PLEASE COMPLETE EACH SECTION OF THE FORM V.A.T. 004 "Notice of Claim for Refund" YOU OBTAIN FROM INLAND REVENUE BY PRINTING OR TYPING IN BLOCK LETTERS

IF A SECTION OF THE DOES NOT APPLY TO YOUR CIRCUMSTANCES, ENTER N/A.

1.	**Name of Taxpayer**	Enter the name by which you or your business are registered for V.A.T. on your registration certificate
2.	**Trade Name**	Enter the trade name under which your business operates as shown on your registration certificate
3.	**Address (of business)**	Enter the address for your business that is shown on your registration certificate
4.	**Mailing address**	Enter the address at which you normally receive mail if it is different from the address of your business at line 3
5.	**Telephone Number**	Enter the telephone number where you can most easily be reached
6.	**Fax Number**	Enter the fax number at which you may be contacted
7.	**Email Address**	Enter the email address at which you may be contacted
8.	**V.A.T. Taxpayer Account Number**	Enter your V.A.T. taxpayer account number as it appears on your registration certificate
9.	**Amount of Refund Claimed**	Enter the amount of refund that you are claiming at this time
CERTIFICATE		Complete the certificate in the middle block of the claim for refund by printing your name in the statement, signing your name in the signature block, entering your title in the business in the title block and the date of the claim in the date block

PLEASE COMPLETE EACH SECTION OF THE FORM V.A.T. 005 "Application for Refund (For Use by Agencies Providing Technical or Humanitarian Assistance to Dominica)" THAT YOU OBTAIN FROM INLAND REVENUE BY PRINTING OR TYPING IN BLOCK LETTERS

*IF A SECTION OF THE **FORM V.A.T. 005 "APPLICATION FOR REFUND"** DOES NOT APPLY TO YOUR CIRCUMSTANCES, ENTER N/A.*

Full Name of Applicant	Enter the name by which you or your business are registered or normally are known
Taxpayer No (if any)	Enter your Taxpayer Number, if any. If you do not have a Taxpayer Number, the Inland Revenue will send you one with your first refund.
Address	Enter the address at which you normally receive mail
Telephone Number	Enter the telephone number where you can most easily be reached
Fax Number	Enter the fax number at which you may be contacted
Email Address	Enter the email address at which you may be contacted
Period of Claim	Enter the first date shown on your Form V.A.T. 007 "Schedule of Purchases" in the first ("From") block and the last date shown on your Form V.A.T. 007 "Schedule of Purchases" in the last ("To") block
Total value of goods and/or services (inclusive of V.A.T.)	Enter the total of the "V.A.T. INCLUSIVE PRICE" column from your Form V.A.T. 007 "Schedule of Purchases"
V.A.T. Charged	Enter the total of the "V.A.T. CHARGED" column from your Form V.A.T. 007 "Schedule of Purchases". Please note that you must attach the original receipts listed on Form 007 to the form when it is submitted
V.A.T. Claimed	Enter the amount of refund that you are claiming at this time
CERTIFICATE	Complete the certificate in the middle block of the application for refund by printing your name, signing your name in the signature block, entering your title in the organization in the title block, entering the full name of your organization in the organization block, and the date of the application in the date block

PLEASE COMPLETE EACH SECTION OF THE FORM V.A.T. 006 "Application for Refund (For Use by Diplomats/Diplomatic or Consular Missions)" THAT YOU OBTAINED FROM INLAND REVENUE BY PRINTING OR TYPING IN BLOCK LETTERS

IF A SECTION OF THE FORM DOES NOT APPLY TO YOUR CIRCUMSTANCES, ENTER N/A.

Full Name of Applicant	Enter the name by which you are normally known if this is an application by an individual diplomat. Enter the name of the mission if this is an application on behalf of the diplomatic or consular mission
Taxpayer No (if any)	Enter your Taxpayer Number, if any. If you do not have a Taxpayer Number, the Inland Revenue will send you one with your first refund.
Address	Enter the address at which you or the mission normally receives mail
Telephone Number(s)	Enter the telephone number(s) where you can most easily be reached
Fax Number(s)	Enter the fax number(s) at which you may be contacted
Email Address(es)	Enter the email address(es) at which you may be contacted
Period of Claim	Enter the first date shown on your Form V.A.T. 007 "Schedule of Purchases" in the first ("From") block and the last date shown on your Form V.A.T. 007 "Schedule of Purchases" in the last ("To") block
Total value of goods and/or services (inclusive of V.A.T.)	Enter the total of the "V.A.T. INCLUSIVE PRICE" column from your Form V.A.T. 007 "Schedule of Purchases"
V.A.T. Charged	Enter the total of the "V.A.T. CHARGED" column from your Form V.A.T. 007 "Schedule of Purchases". Please note that you should attach the original receipts listed on Form 007 to the form when it is submitted
V.A.T. Claimed	Enter the amount of refund that you are claiming at this time
Customs Declaration or Receipt Number	In the case of an overpayment of V.A.T., enter the declaration number from the Customs Declaration Form (CARISAD) or the serial number of the sales receipt. The original CARISAD or sales receipt must be attached
CERTIFICATE	Complete the certificate in the middle block of the application for refund by checking the certification statement that applies to this application (one only please). Then print your name, enter your title in the mission in the title block, sign your name in the signature block, and the date of the application in the date block

Part IV

FILING CLAIMS AND APPLICATIONS

If you are a registered taxpayer, it is recommended that your Form V.A.T. 004 "Notice of Claim for Refund" be submitted with the V.A.T. return for the current period (Form V.A.T. 003). At this point you are ready to submit the fully completed notice of claim by mail or in person to the Inland Revenue Division, High Street, Roseau.

If you are filing a Form V.A.T. 005 or V.A.T. 006, you must include the relevant Form V.A.T. 007 Schedule of Purchases with the original receipts listed on the V.A.T. 007 Schedule to the claim. At this point you are ready to submit the fully completed application (and its attachments) by mail or in person to the Inland Revenue Division, High Street, Roseau.

In all cases, once the officers at the Inland Revenue Division have received your claim or application for refund, they will verify that you are still entitled to the amount you have claimed. This may take a short period of time to check your records on file at the Inland Revenue office, or may require that an auditor visit your premises to carry out a more detailed refund audit.

Once the Comptroller of Inland Revenue is satisfied that your claim is correct, he will also verify that you are up-to-date in filing your V.A.T. 003 returns (if you are registered for V.A.T.). If you have failed to file any V.A.T. returns when they are due, he will withhold your refund until the returns are properly filed. You will be notified in writing of this situation and asked to file your returns.

The Comptroller will also verify if you owe the government any other taxes that have not yet been paid. If this is the case, your refund (or a part thereof) will be applied to those arrears of tax(including penalty and interest) to clear or reduce the amount owing as the case may be. You will be notified in writing of this use of your refund with all the pertinent details.

If you have no other debts due to the government, a cheque will be issued to you for the approved amount of your refund or for the amount remaining after offsetting any of your other debts.

The Comptroller is required to notify you in writing within thirty days of the date you file your claim of his decision on your claim. This notification may be that the claim is approved, that an audit is being conducted into your claim, or that the claim has been rejected. If you are dissatisfied with the Comptroller's decision, you have the right to lodge an appeal.

In the case of claims for refund related to excess input tax deductions arising from a tax period more than six months prior, the due date for your claim for refund to be settled by Inland Revenue Division is the end of the third calendar month following the date you filed your claim. For example, if you filed your claim on July 10, 2006, your claim becomes due for settlement on October 31, 2006. If you are still not paid your refund

one month following that date (by November 30, 2006 in this example), you are owed interest at a rate of 1% per month (or portion thereof) from that date (November 30, 2006 in this example) until the refund is issued to you.

In the case of claims for refund related to excess input tax deductions arising from zero-rated sales of more than 50% of total sales, the due date for your claim to be settled by Inland Revenue Division is the end of the first calendar month following the date you filed your claim. For example, if you filed your claim on July 10, 2006, your claim becomes due for settlement on August 31, 2006. If you are still not paid your refund one month following that date (by September 30, 2006 in this example), you are owed interest at a rate of 1% per month (or part thereof) from that date (September 30, 2006 in this example) until the refund is issued to you.

In both these cases regarding due dates of claims for settlement, if the Comptroller decides to carry out an audit of your claim for refund, the due date for settlement becomes the tenth working day following the conclusion of the audit. Interest then starts to be due to you one calendar month after the conclusion of the audit if the refund remains unpaid.

If, during the time between the V.A.T. Refund claim was sent and the refund was granted, part of the credit available for refund has been used to credit a charge in a subsequent period, the amount of refund you are entitled to will be adjusted accordingly.

APPENDIX I

LIST OF APPROVED CHARITABLE ORGANIZATIONS:

a. R.E.A.C.H.
b. Community Hostels Inc. (Grotto home for the homeless)
c. Mahaut Senior Citizens Home
d. Portsmouth Senior Citizens Home
e. Operation Youth Quake
f. Dominica Infirmary
g. Dominica Red Cross
h. Dominica Save the Children
i. The Alpha Centre
j. Dominica Association of Disabled People
k. Christian Children's Fund
l. C.A.L.L.S.
m. Dominica Council on Aging
n. St. Vincent de Paul Society
o. Dominica Jaycees
p. Kiwanis Club
q. Rotary Club
r. Rotaract Club of Roseau
s. Lions Club of Dominica
t. Leo Club of Dominica
u. Optimist Club
v. House of Hope