

CUSTOMER SERVICE CHARTER

Committed to serving you!

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CUSTOMER SERVICE CHARTER

This **Customer Service Charter** outlines our commitment to provide you, our valued Customer, with the quality service you expect and deserve.

We, at the Inland Revenue Department (IRD), have adopted a **customer centric approach** in the delivery of our services. To this end, we pledge to conduct our business operations with the highest level of integrity, transparency, confidentiality, timeliness and fairness.

We also aim to provide **consistent**, **clear and up to date information**, published across our communication channels, that is, our website and Facebook page.

We intend to keep this Charter in the forefront of our daily operations. Please do not hesitate to let us know if we did not meet your expectations so *we can make it right*.



OUR MAIN TAXES

Goods and Services Tax Universal Stabilisation Levy Business Licences Liquor Licences Motor Vehicle Licences Driver's Licences Property Tax

TAXPAYER RIGHTS

We commit to upholding your right to:



TAXPAYER OBLIGATIONS

To help us to serve you, we encourage you to do your part.

Consequently, you are required to:

- REGISTER for applicable taxes and licences
- 2. RENEW your business licence by the due date
- 3. SUBMIT monthly returns and remit tax payable by the due date, where applicable
- 4. **KEEP** proper books and records in Anguilla, in XCD and in English
- 5. PRESENT books and records for auditing by IRD officers
- 6. KEEP books and records for seven (7) years
- 7. NOTIFY IRD of any changes in particulars

If registered for GST:

- CHARGE GST on all taxable goods or services
- 2. ISSUE proper tax invoices and sales receipts

REGISTRATION

We work with you to ensure **requirements are met** to conduct business and collect taxes.

Business Licence

Prior to commencing any business operation in and from Anguilla, except if your business activity is exempt by law, you must apply and be approved for a business licence.

GST

You must apply for GST registration within fifteen (15) days of meeting the requirement.

- Registrations are processed within ten (10) days of application.
- A Notice of Registration and GST certificate are issued once registration is approved.
- Advisory visits are conducted within ten (10) days of issue of the Notice of Registration.

Change in Particulars

IRD must be notified in writing of any changes in particulars within the following timelines:

- immediately in the case of Business Licences
- within fifteen (15) days in the case of GST

PAYMENTS

Payments can be made:

- at the IRD Office (cash, cheque or visa or master debit or credit card are accepted)
- online by credit or debit card using our E-pay Portal
- online to the Government of Anguilla bank accounts (listed on the Notice of Assessment)

GST REFUNDS

We endeavor to pay refunds on a **timely basis**.

- A refund is normally paid within two full calendar months of the date the application for refund. The timeline for payment varies if an audit of the refund has been sanctioned.
- Payments are made by the Treasury Department via direct deposit to the taxable person's bank account.

DUE DATES

GST Returns

due on or before the 20th of every month or on the next working day if the 20th falls on a weekend or public holiday

USL Returns

due on or before the **10th of every month** or on the next working day if the 10th falls on a weekend or public holiday

> Business Licences due and payable by 31st January annually

Liquor Licence

court held **each quarter** for new and renewal applicants

Property Tax

first half is due and payable on or before **1 June**, and the second half is due and payable on or before **1 December** annually

Interest and penalties apply on late renewals, filings and payments.

OUR SERVICES

We are here to serve you!

Most of our services are provided *free of charge** and include:

- 1. All required forms in hard and soft copies
- Publications including guides and brochures in hard and soft copies
- Online platform for filing and paying taxes
- 4. Refund payment
- 5. Issuing Certificates of Good Standing (Tax Clearances)
- Updated tax information and legislative amendments

*A standard fee of EC\$50.00 is charged on Certificates of Good Standing and new Business Licence applications.

These services are provided by **our core units**:

- 1. Taxpayer Services,
- 2. Revenue Operations,
- 3. Compliance and Collections, and
- 4. Audit.

COMPLIANCE

We employ various strategies with the overarching objective to **promote voluntary compliance**. These include, but are not limited to, telephone calls,

notices, visits, inspections and court actions.

Compliance actions may

be prompted by any of the following:

- Late or non-filing
- Late or non-payment
- Failure to register/ Unlicenced business operations
- Operating outside of the scope of licensed activities
- Failure to notify of change in particulars
- Other infractions under the various tax legislations

TAXPAYER SERVICES Inquiries

- Customers visiting the offices are attended to by appointments, the order in which they arrive and/ or the complexity of their requests.
- Emails/letters are responded to within five (5) working days of receipt.
- Phone calls are picked up promptly and handled in the

sequence in which they are received.

Education

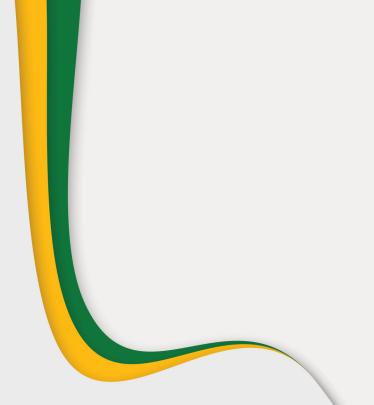
- Information on the website/ Facebook is updated regularly
- Sector specific and general guides, brochures, press releases and other publications are available at the IRD office and on the website and Facebook page

AUDIT

We conduct audits to **ascertain the accuracy** of the information submitted on the remittance forms.

- Audits are normally conducted at the taxpayer's premises and entail a comprehensive review of the taxpayer's books and records.
- The duration of the Audit is contingent on the scope, the size and nature of the business and availability of records.

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CONTACT

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