Jurisdiction's name:

SAINT LUCIA

Information on Tax Identification Numbers

Section I – TIN Description

The TIN is a numeric code which is issued to individuals, and entities upon application. The codes are generated by the system, in sequential order, and once issued are used by a person for all tax types. The TIN is concatenated with the two digits of the tax type ID to create a tax account number for each person. For example, if a corporation has a TIN 1234, then corporation's VAT account number would be 123427 while the corporate tax account number would be 123402.

A TIN would only change if the circumstances of a business change. For example the business moves from being a sole proprietorship to being a corporation a new TIN would be issued. The TINs issued to individuals do not change.

Automatic issuance of TINs to all residents for tax purposes:

Individual:

yes no

If no, instances where individuals are not being automatically issued a TIN are:

Entities (as defined by the CRS): yes

no

If no, instances where Entities are not being automatically issued a TIN are:

TINs are <u>not</u> issued automatically in this jurisdiction (no instances). TINS will be assigned to an individual or business when the individual or representative applies for registration or upon receipt of third party information suggesting that the individual or entity should be registered for tax purposes, that individual or business will then be registered and be issued a TIN based on the information received or at hand.

Section II – TIN Structure

The TIN consists of a maximum of six (6) digits.

Section III - Where to find TINs?

TINs are only used for tax and customs purposes. They can only be found on documents generated for these purposes.

Section IV – TIN information on the domestic website
N/A
Section V – Contact point for further information
Fay Mathurin-Albert Tax Compliance Officer Inland Revenue Department
fay.mathurin-albert@ird.gov.lc