



CUSTOMER SERVICE CHARTER

Committed to serving you!

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OUR CORE VALUES

INTEGRITY

The public should feel confident that appointed IRD officers are honest, trustworthy and adhere to the highest moral standards



TRANSPARENCY

IRD Officers act and take decisions in an open and transparent manner.



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*.

CONFIDENTIALITY

All matters must be treated with confidentiality by all IRD officers during and after their term of office in the public service.



FAIRNESS

IRD Officers will act fairly and treat everyone with respect, equality and fairness.



TIMELINESS

All IRD Officers aim to fulfil their duties and obligations responsibly, efficiently, promptly and sensitively to the best of their ability.



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:

be informed

privacy

confidentiality

quality service

**a fair and just
tax system**

**challenge
IRD's position
and be heard**

**object and
appeal an IRD
decision**

TAXPAYER OBLIGATIONS

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

Consequently, you are required to:

1. **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:

1. **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
2. Publications including guides and brochures in hard and soft copies
3. Online platform for filing and paying taxes
4. Refund payment
5. Issuing Certificates of Good Standing (Tax Clearances)
6. 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/
Unlicensed 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.



CONTACT

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