



**Grenada
INLAND REVENUE DEPARTMENT**

VAT-001
July 2009

**Value Added Tax (VAT)
APPLICATION FOR REGISTRATION**

1. Taxpayer Identification Number:

2. Name of Taxpayer

3. Trade Name

4. Address

5. Mailing Address

6. Telephone Number(s)

7. Fax Number(s)

8. Email Address

9. Representative

10. Position

11. Primary Business Activity

12. Sole Trader Company Partnership Joint Venture Other (please specify)

13. Date VAT Taxable Activity Commenced
Day Month Year

14. Value of VAT Taxable Supplies (excluding exempt supplies)

15. Please tick as appropriate

	Yes	No		Yes	No
Are you registered for another tax such as income tax?	<input type="radio"/>	<input type="radio"/>	Do you make zero-rated and/or exempt supplies?	<input type="radio"/>	<input type="radio"/>
Do you meet the VAT registration threshold of \$120,000 EC? (refer to instruction on reverse side)	<input type="radio"/>	<input type="radio"/>	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="radio"/>	<input type="radio"/>
Are you a promoter of public entertainment or government entity/local authority?	<input type="radio"/>	<input type="radio"/>	Are your accounting records computerised?	<input type="radio"/>	<input type="radio"/>
Are you below the registration threshold but still wish to be registered?	<input type="radio"/>	<input type="radio"/>	Are you a major exporter? (If yes, complete line 16)	<input type="radio"/>	<input type="radio"/>
Do you supply Dive activities, accommodation in a hotel, inn, guest house or similar facility?	<input type="radio"/>	<input type="radio"/>	16. Exports <input type="text"/> %		

17. Registration details of the sole trader, directors, partners, joint ventures or members of a company

Last Name <input type="text"/>	First & Middle Name <input type="text"/>	Home Address <input type="text"/>
Telephone Number <input type="text"/>	Email Address <input type="text"/>	<input type="text"/>
Taxpayer Identification Number or NIS number <input type="text"/>		
Last Name <input type="text"/>	First & Middle Name <input type="text"/>	Home Address <input type="text"/>
Telephone Number <input type="text"/>	Email Address <input type="text"/>	<input type="text"/>
Taxpayer Identification Number or NIS number <input type="text"/>		

18. Bank Information

Name of Bank/Credit Union <input type="text"/>	Address <input type="text"/>
Account number <input type="text"/>	<input type="text"/>
	<input type="text"/>

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 <input type="text"/>	Title <input type="text"/>	Date <input type="text"/> Day Month Year
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IT IS A SERIOUS OFFENCE TO MAKE A FALSE DECLARATION

FOR INLAND REVENUE USE ONLY

Application Received <input type="text"/> Day Month Year	Document Number <input type="text"/>	New Taxpayer <input type="radio"/>	Rejected <input type="radio"/>	Effective date of Registration <input type="text"/> Day Month Year	Taxpayer Identification Number <input type="text"/>	Primary Standard Industrial Code <input type="text"/>
Approved by <input type="text"/>	Position <input type="text"/>	Registration Type <input type="text"/>	Date approved/rejected <input type="text"/> Day Month Year	No. of certificates required <input type="text"/>		
Office code <input type="text"/>						

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 Taxpayer**
Enter the legal name of your business. If sole proprietor, enter the name of the owner.
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 email address at which the Inland Revenue Department may contact you.
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 Grenada, including any manager of a taxable activity of the non-resident in Grenada.
10. **Position**
The title of the person who has signed as the representative.
11. **Primary Business Activity**
If more than one business activity is being conducted, enter the one which has the highest gross sales. When entering the business activity be specific. For example, if you are mainly a manufacturer state what type: manufacturer of furniture, clothing etc.
12. **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.
13. **Date Taxable Activity Commenced**
Enter the date your taxable activities commenced.
14. **Value of taxable supplies (excluding exempt supplies)**
Enter the value of your taxable supplies (excluding value of exempt 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.
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
Do you meet the VAT registration threshold of \$120,000 EC?
Answer yes, if the amount you entered in Line 14 is greater than or equal to \$120,000 EC or
Answer yes, if the value of taxable supplies (excluding exempt supplies) in the last four months is \$40,000 EC or greater
Answer yes, if you expect that your Taxable Supplies for the next 12 months will exceed \$120,000 EC
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**
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. You must complete and attach form VAT 001b.
Voluntary registration will be considered on a case-by-case basis by the Comptroller.
Do you supply Dive activity, accommodation in a hotel, inn, guest house, boarding house or similar facility?
Answer yes, if you Supply Dive activity, accommodation in hotel, inn, guest house, boarding house or other similar facility.
Do you make zero-rated and/or exempt supplies?
Enter yes, if you make zero-rated or exempt supplies. The list of zero-rated and exempt supplies is provided in the Schedules of the VAT Act.
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 VAT 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 Grenada).
16. **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%)
17. **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.
18. **Bank/Credit Union Information**
Enter the name of your Bank/Credit Union, address, and account number
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.