

# 圣卢西亚岛税收居民身份认定规则

## 一、个人

所得税法第 15 章 02 节 (ITA) 规定了税收居民定义。法案中包含了所有根据如下“人”的定义的实体和安排。所得税法第 2 章节将“人”和“圣卢西亚居民”定义如下:

### 人

“人”包括个人、信托、死者的遗产、公司、合伙企业以及其他法人形式; 本定义包含了所有实体和安排。

### 圣卢西亚税收居民

就一个纳税年度而言, “圣卢西亚税收居民”指 (a) 满足下列条件之一的个人:

(i) 在圣卢西亚境内有永久性居所且在该纳税年度内实际居住达到一定时间; 如果审计官认定其在税收年度内因教育、医疗、代表政府履行职责或其他合理目的不在境内的, 则不影响对其税收居民身份的认定;

(ii) 该收入年度内, 在圣卢西亚境内实际居住达到 183 天;

(iii) 任意连续两个收入年度内, 在圣卢西亚境内连续或累计的实际居住时间达到前述第 (ii) 条的规定;

(b) 过世前符合 (a) 中描述的居民定义的死者遗产;

(c) 在圣卢西亚岛内成立的信托或者法人团体;

(d) 满足以下条件之一的对于公司:

(i) 在境内注册成立;

(ii) 在境外注册成立, 但管理和控制权在境内发生。

## 二、实体

见前述。

## 三、不视为税收居民的实体

所得税法 15.02 并没有认定实体为非居民的通则。如果不符合上述“圣卢西亚居民”定义中的居民标准, 则被视为非居民。

法案第 25 和 31 章节规定对某些实体或安排免税。需注意的是将基于每个实体是否符合法定情形而给予免税, 因此不能完全照搬:

### 第 25 节

#### 免税收入

#### 25. 免税 (1) 免税的情况如下

(a) 总督、副总督和代理总督的公职薪酬, 前总督薪酬或退休金, 在前总督或总督去世时支付给其法定代理人或遗孀的抚恤金;

(b) 办事处应付的公职薪酬- (i) 派驻到圣卢西亚的外交使团和领事馆的负责人, (ii) 上述外交使团和领事馆的工作人员, 但属于圣卢西亚公民或者原住民的工作人员除外;

(c) 下述公职薪酬- (i) 成员国包含圣卢西亚的国际组织, (ii) 政府颁布的法令、协议或者谅解备忘录中规定的所有政府提供的技术合作服务;

(d) 所有的战争抚恤金 (包括伤残抚恤金) 或者战争期间服役津贴;

(e) 在校接受全日制教育获得的奖学金或者类似奖学金的补助的积累;

(f) 政府规定免税的所有公共收入产生的贷款利息

(g) 个人的以下收入- (i) 在圣卢西亚任何银行的存款利息, (ii) 短期国债贴现;

(h) 任何公司在短期国债、债券、公司债券中取得的收益;

(i) 终止雇佣合同时取得的退职金, 但以下情况除外- (i) 合同续签、延期或者由相同雇主或其合伙人更新, (ii) 退职金中超出其雇佣期间总收入 25% 的部分;

(j) 以下收入- (i) 个人为其公司取得的所得, (ii) 个人就其以往的劳务获得的退休金或者抚恤金; 牧师或者其他神职人员在批准的宗教机构服务获得的收入;

(k) (i) 收入的免征额为 6,850 东加勒比元, (ii) 从圣卢西亚就其以往劳务以退休金方式获得的收入, 免税额为 6,000 东加勒比元, 该退休金须由 - (A) 政府或者经核准的养老基金支付, (B) 虽由未经核准的养老基金支付或者由雇

主直接支付，但在一定程度上，审计官根据雇员的服务期限、年龄或健康状况，以及在退休前或退休时应付的酬金，认定支付给雇员的退休金是合理的，(C) 圣卢西亚 60 岁以上的公民获得的退休金以外的收入；

(l) 退休前不是圣卢西亚税收居民的退休人员从圣卢西亚境外获得的退休金；

(m) 依照国家保险公司法，以下列形式支付给个人的福利-(i) 疾病补助，(ii) 病残津贴，(iii) 生育津贴，(iv) 丧葬补助，(v) 孩子获得的遗属抚恤金或者死亡抚恤的子女津贴；

(n) 所有经核准的养老基金收入；

(o) 1961 年地方政府法案规定的所有地方政府收入；

(p) 工会非经营活动产生的收入；

(q) 注册的建房互助协会或者合作社的收入；

(r) 宗教、慈善或者公共教育机构的不以基于营利目的的商业行为而产生的收入，但主要目的是帮助残疾人学习实践贸易交易或者技能的商业行为除外；

(s) 根据国家保险公司法设立的国家保险基金收入；

(t) 圣卢西尼亚香蕉种植者协会收入；向风群岛香蕉种植者协会收入；圣卢西尼亚农业协会有限公司收入；

(u) 加勒比开发银行的收入和法律教育理事会的收入；

(v) 国会议员或者公职人员因履行其职责产生的任何差旅、衣食、娱乐、通讯、住房及交通补贴；

(w) 发给东加勒比最高法院首席法官或者其他法官的公职薪资、津贴及退休金；

(x) 公司分红

(y) 个人从事渔业或农业，包括园艺和将土地用于畜牧和耕种取得的收入，但本条所述活动产生的损失不得用于抵消其他活动产生的收入；

(z) 东加勒比海银行成员政府发行的证券产生的收入；

(za) 根据 1997 年第 15 号和 25 号文件向圣卢西亚政府贷款获取的利息，直到根据这两项法定文书授权的贷款还清为止；

(zb) 巴巴多斯共同人寿保险公司贷款给圣卢西亚发展银行和国家商业控股有限公司而获得的利益，直至根据 1997 年第 15 号和 25 号法定文件授权的贷款还清为止；

(zc) 从事艺术、娱乐和体育的人员，办公室文员，客服人员，家政和餐厅服务员以及在餐馆和酒店做类似工作的其他员工的小费收入，但不包括经理和部门主管。上述“酒店”包括宾馆，旅馆或为客人提供住宿业务的任何商业机构；

“小费”包括客人给酒店或餐馆的雇员提供的服务而支付的所有金额费用，包括服务费。

(zd) 补发给公职人员的 1995 年 4 月 1 日至 1999 年 3 月 31 日期间的涨薪;

(ze) 1998/1999 年度预算案中批准支付给某类公务员的奖金;

(zf) 圣卢西亚国家商业银行抵押金融公司发行的 2000 万美金低收入住房债券的相关收入; (圣卢西亚所得税法第 15 章 02 条);

(zg) 国家保险财产开发有限公司为警察局整修工程而获得的开发费和项目管理费;

(zh) 根据证券交易法, 东加勒比组织成员国的公民或居民以及在东加勒比组织任何成员国注册的公司通过证券交易获得的收入;

(zi) 金融中心公司和国际金融和投资公司专业人士收到的报酬;

(zj) 生产部门股权基金投资回报收入;

(zk) 项目协调小组、东加勒比国家组织 (OECS) 紧急救援和灾难管理项目的顾问和员工的收入;

(zl) 世界银行技术援助水利行业改革项目中项目协调员和个人顾问的收入;

(zm) 2003 年 12 月份一次性向所有 2001 年 4 月至 2002 年 3 月期间在职公务员以及 2002 年 3 月之后入职并到 2003

年 12 月份期间仍在公务员系统中的公务员补发的 850 美元工资；

(zn)2002 年 4 月至 2003 年 3 月及 2003 年 4 月至 2003 年 12 月期间，向公职人员补发的涨薪；

(zo) CWC 2007 支付的收入，包括以下人士 - (i) CWC 2007 公司，ICC 及其成员，IDI, GCC 和 WICB 及其成员以及非经常性居住在圣卢西亚境内的代表顾问，(ii) 小组成员，(iii) CWC 2007 公司的官员，(iv) ICC, IDI 或者 GCC 的员工；

上述“CWC 2007 公司”指的是 2007 国际板球理事会南印度群岛板球世界杯公司，该公司在英属维尔京群岛注册；

“CWC 2007 公司官员”指的是公司董事长，副董事长，董事会成员，首席执行官，财务总监，秘书或经理；“GCC”指的是全国板球外判项目服务公司及其继任者和代理人。该公司在新加坡注册，公司编号 CRN200008431R；“ICC”指的是国际板球理事会，该公司编号为 9112，其在英属维尔京群岛是一家有限公司；“IDI”指的是国际板球理事会国际发展有限公司，在英属维尔京群岛注册，编号是 90940；“收入”包括基本薪资，出场费，代言费，奖金和最佳球员奖金；“WICB”指的是西印度群岛板球理事会公司，其在英属维尔京群岛注册的编号是 302180；

(zp) 为审查医生及护士雇用条件而外派至国外的官员的收入;

(zq) 属于国家工会, 非正式的两周支付一次工资的工人的补发工资;

(zr) 2001 年 4 月至 2004 年 3 月连续三年期间附属于国家工会, 非正式或者两周支付一次工资的工人的补发工资收入;

(zs) 依照证券管理条例第 12 章第 18 条, 除东加勒比证券监督管理委员会批准的交易业务以外的证券交易收益;

(zt) 对圣卢西亚电力服务有限公司的专属保险基金的缴费;

(zu) 2007 年 4 月 1 日至 2008 年 9 月 30 日期间, 公职人员的补发工资。

### 第 31 节

免税: 经核准的财政激励补助企业

依照财政激励法案, 如果一个公司获批制造属于财税鼓励法案项下的产品, 则其在该法案规定的免税期内免税。

## 四、联系方式

Tax Compliance Officer Inland Revenue Department

Fay Mathurin-Albert

[fay.mathurin-albert@ird.gov.lc](mailto:fay.mathurin-albert@ird.gov.lc)



# 圣卢西亚纳税人识别号编码规则

## 一、纳税人识别号介绍

纳税人识别号是经申请发放给个人和实体的数字代码。此代码由系统按顺序生成，可用于所有税种。纳税人识别号与两位数的税种代码结合发放给每个纳税人。例如，某公司的纳税人识别号为 1234，则该公司的增值税号码为 123427，所得税号码为 123402。

纳税人识别号仅在企业经营情况变更的情况下才会改变。例如，企业由独资经营变为法人团体，将获得新的纳税人识别号。个人的纳税人识别号不会改变。

### 是否自动为所有税收居民发放纳税人识别号

个人	否	实体	否
----	---	----	---

纳税人识别号不会自动发放。在个人或企业代表申请注册或者有信息显示个人或实体应当进行纳税登记时，有关部门才会基于收到的信息注册并发放纳税人识别号给个人或企业。

## 二、纳税人识别号编码规则

纳税人识别号最多包含 6 位数字。

## 三、如何找到纳税人识别号

纳税人识别号仅被用于税收和关税目的，且仅存在于相关文件中。

#### 四、国内网站信息

无

#### 五、联系方式

Tax Compliance Officer Inland Revenue Department

Fay Mathurin-Albert

[fay.mathurin-albert@ird.gov.lc](mailto:fay.mathurin-albert@ird.gov.lc)

资料来源：

圣卢西亚岛税收居民身份认定规则：

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/SaintLucia-Residency.pdf>

圣卢西亚纳税人识别号编码规则：

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/SaintLucia-TIN.pdf>

## **SAINT LUCIA- Information on residency for tax purposes**

### **Section I - Criteria for Individuals to be considered a tax resident**

The Income Tax Act Cap 15.02 (ITA) defines residency for tax purposes. Please note, that the Act covers all entities and arrangements as per the definition of person below. Section 2 of the ITA defines “person” and “resident in Saint Lucia” as follows:

#### **Person**

“person” includes an individual, a trust, the estate of a deceased person, a company, a partnership and every other juridical person; This definition encompasses all entities and arrangements.

#### **Resident in Saint Lucia**

“**resident in Saint Lucia**”, in relation to a year of income means— (a) in the case of an individual, that— (i) his or her permanent place of abode is in Saint Lucia and that he or she is physically present therein for some period of time in the income year, unless the Comptroller is satisfied that his or her absence throughout the whole of the income year was for the purpose of education, medical treatment, the performance of duties on behalf of the Government or for any other purposes which, in the opinion of the Comptroller, is reasonable,

(ii) he or she is physically present in Saint Lucia for not less than 183 days in the year of income, or

(iii) he or she is physically present in Saint Lucia for some period of time in that year of income and such period is continuous with a period of physical presence in the year of income for the immediately preceding or succeeding year of income of such duration as to qualify him or her for the status of a resident for such preceding or succeeding year under subparagraph (ii);

(b) in the case of an estate of a deceased person, that immediately prior to his or her death the deceased person qualified for the status of a resident under paragraph (a);

(c) in the case of a trust or a body of persons, that such trust or body of persons was established in Saint Lucia; and

(d) in the case of a company, that such company was—

(i) incorporated in Saint Lucia, or

(ii) if incorporated outside Saint Lucia, was managed and controlled in Saint Lucia,

and the terms “resident” and “non-resident” in relation to a person, mean that such person is resident or non resident in Saint Lucia as the case may be;

## **Section II - Criteria for Entities to be considered a tax resident**

Please see definitions above.

## **Section III - Entity types that are as a rule not considered tax residents**

The Income Tax Act Cap 15.02 does not have a general rule for deeming entities as non tax resident. However if the criteria highlighted in the definition above of a “resident in St Lucia “ are not met the “person” would be deemed as a non-resident for tax purposes..

Notwithstanding, Sections 25 and 31, cited below, exempts certain entities or arrangements. Please note that exemptions are granted based on what is legislated in the Acts of individual entities as well. As such there is not a carte blanche approach:

### **Section 25**

#### **EXEMPT INCOME**

25. EXEMPTIONS (1) There is exempt from the tax— (a) the official emoluments of the Governor General, Deputy Governor General and of any Acting Governor General, any gratuity or pension payable to a former Governor or Governor General upon his or her retirement, any gratuity payable to his or her legal personal representative upon the death of a former Governor or Governor General and any pension payable to the widow of a former Governor or Governor General upon his or her death;

(b) the official emoluments payable in respect of their offices to— (i) heads of diplomatic missions and consulates accredited to Saint Lucia, (ii) members of the staff of such missions and consulates, except such persons who are citizens of or ordinarily resident in Saint Lucia;

(c) the official emoluments payable by— (i) any international organisation of which Saint Lucia and one or more other countries are members, or (ii) any other Government, in connection with the provision of any technical co-operation services, to the extent and subject to such conditions as may be prescribed by any enactment or in any agreement or memorandum of understanding entered into by the Government;

(d) any war pension (including any disability pension) or gratuity in respect of service during war;

(e) any amount accruing under a scholarship or similar education grant to a person receiving full time education at a school, college, university or other educational establishment;

(f) any interest accrued on any loan charged on the public revenue, which is declared by the Minister to be exempt;

(g) any income accrued to any individual by way of— (i) interest on a deposit in any bank in Saint Lucia, or (ii) discounts arising on Treasury Bills;

(h) any income accrued to a company on Treasury bills, bonds and debentures;

(i) any amount accrued by way of gratuity on the termination of a contract of employment, however, this exemption does not apply— (i) if the contract is renewed, extended or replaced by a new contract with the same employer or associate of that employer, or (ii) to any part of the gratuity in excess of 25% of the gross income of the employee for the period,

(j) any income accrued to— (i) an individual for his or her office, or (ii) such an individual or his or her dependents by way of pension in respect of his or her past services; as a minister of religion or other person in Holy Orders in the service of any religious body approved for this purpose by the Minister;

(k) (i) the first \$6,850, or (ii) the first \$6,000, of any income accruing from a source in Saint Lucia by way of pension for past services, being payable— (A) by the Government or an approved pension fund; (B) by a pension fund which is not an approved fund or directly by an employer where, and to the extent to which, the Comptroller is satisfied that such pension is reasonable in amount having regard to the length of service to the employer, the age or state of health of the employee and the remuneration payable to him or her prior to his or her retirement; or (C) earned income other than a pension, in the case of a resident individual, who is a citizen of Saint Lucia and has reached the age of 60 years;

(l) any pension accruing from a source outside Saint Lucia to any retired person, who, prior to his or her retirement, was not resident in Saint Lucia;

(m) any benefits payable under the National Insurance Corporation Act to any person by way of— (i) sickness benefit, (ii) invalidity benefit, (iii) maternity benefit, (iv) funeral grant, or (v) any child allowance payable as a survivor's benefit or death benefit;

(n) the income of any approved pension fund;

(o) the income of any local authority as defined in the Local Authorities Act, 1916;

(p) the income of any trade union in so far as such income is not derived from a business carried on by it;

(q) the income of any registered building society or cooperative society;

(r) the income of any religious, charitable, or educational institution of a public character in so far as such income is not derived from a business carried on by it for profit, other than a business carried on for the primary purpose of assisting disabled persons to learn or exercise a trade or skill;<sup>3</sup>

(s) the income of the National Insurance Fund established under the National Insurance Corporation Act;

(t) the income of the Saint Lucia Banana Growers Association; the Windward Islands Banana Growers Association; and the Saint Lucia Agriculturists Association Limited;

(u) the income of the Caribbean Development Bank, and the Council of Legal Education;

(v) any travel, subsistence, entertainment, telephone, housing or transport allowance paid to any member of Parliament or any public officer in connection with the carrying out of the duties of his or her office;

(w) the official emoluments, allowances and pensions payable in respect of their offices to the Chief Justice and other judges of the Eastern Caribbean Supreme Court;

(x) distributions from companies;

(y) any income accruing to any individual from fishing or agriculture, including horticulture and the use of land for husbandry including the keeping or breeding of livestock or poultry or the growing of crops of fruit or vegetables. However, this paragraph shall not be construed to set off the losses incurred from the activities specified in this paragraph against income from any other source or activity;

(z) any income earned on securities issued by member governments of the Eastern Caribbean Central Bank;

(za) interest earned on loan to the Government of Saint Lucia in accordance with statutory instruments 15/1997 and 25/1997 until the payment of the loan authorised under these 2 statutory instruments;

(zb) interest earned on loan to the Saint Lucia Development Bank and National Commercial Holding Ltd by the Barbados Mutual Life Assurance Society and Life of

Barbados Ltd. until the payment of the loan authorised under statutory instrument 15/1997 and 25/1997;

(zc) the income earned by way of tips by artistic, entertainment and sports personnel, office clerks, customer service clerks, housekeeping and restaurant service workers and other employees in similar categories working in restaurants and hotels but excluding managers and heads of department. In this paragraph— “hotel” includes guesthouse, inn or any commercially run establishment which engages in the business of providing accommodation for guests; “tips” includes any amount paid by a guest as a gratuity for services rendered by an employee of an hotel or restaurant, and includes service charge.

(zd) the income earned by public officers as a result of the retroactive salary increase payable for the period 1 April 1995 to 31 March 1999 until the payment of that retroactive salary increase;

(ze) income earned by way of bonus approved to be paid to certain categories of civil servants in the 1998/1999 Budget presentation until the payment of the sum of \$2 million approved to be paid to certain categories of civil servants in the 1998/1999 Budget;

(zf) bonds in the amount of EC\$20 million issued for the funding of the low income housing initiative of the National Commercial Bank Mortgage Financial Company of Saint Lucia Limited; Cap.15.02 Income Tax Act Laws of Saint Lucia Limited;

(zg) profits earned by the National Insurance Property Development & Management Company Ltd. on development fees and project management fees gained under the refurbishment of police stations project;

(zh) any income accruing from trading in securities under the Securities Act to any citizen or resident of any member State of the Organisation of Eastern Caribbean States or to any company incorporated in and registered in any member State of the Organisation of Eastern Caribbean States;

(zi) income earned on the emolument paid to professional staff of the Financial Centre Corporation and the International Financial and World Investment Corporation;

(zj) income tax chargeable on returns from investments in the Production Section Equity Fund;

(zk) the income of consultants and staff of the Project Coordination Unit, OECS Emergency Recovery and Disaster Management Project;



(zl) the income of the Project Coordinator and individual Consultants of the World Bank Technical Assistance Water Sector Reform Project;

(zm) lump sum payment of \$850 in lieu of retroactive pay for the year April 2001 to March 2002 made in December 2003 to all public servants inclusive of those employed after March 2002 and still employed in the Public Service as at December of 2003;

(zn) the income earned by public officers as a result of the retroactive salary increase payable for the periods April 2002 to March 2003 and April 2003 to December 2003;

(zo) the income arising from CWC 2007 and earned by — (i) CWC 2007 Inc., ICC and its members, IDI, GCC and WICB and its members and their respective advisers not ordinarily resident in Saint Lucia; (ii) a member of a squad; (iii) a CWC 2007 Inc. official; or (iv) staff of ICC, IDI or GCC.

In this paragraph — "CWC 2007 Inc." means ICC Cricket World Cup West Indies 2007 Inc., a company incorporated in the British Virgin Islands; "CWC 2007 Inc. official" means the Chairman, Vice Chairman, members of the Board, Chief Executive Officer, Financial Controller, Secretary or Manager of CWC 2007 Inc.; "GCC" means Global Cricket Corporation Pte Limited, a company incorporated in Singapore as Company No. CRN200008431R and its successors or assigns; "ICC" means the International Cricket Council, a company limited by guarantee and incorporated in the British Virgin Islands as Company No. 9112; "IDI" means ICC Development (International) Limited, a company incorporated in the British Virgin Islands as Company No. 90940; "income" includes basic salary, appearance fees, endorsement fees, prize money, and man-of-the match and man-of-the-series awards; "WICB" means the West Indies Cricket Board Inc., a company incorporated in the British Virgin Islands as Company No. 302180;

(zp) the income of expatriate Commissioners appointed to review the terms and conditions of employment of medical practitioners and nurses;

(zq) the income earned by way of back pay to non-established and fortnightly paid workers who are affiliated with the National Workers Union;

(zr) the income earned by way of back pay to non-established and fortnightly paid workers who are affiliated with the National Workers Union for the triennium April 2001 to March 2004;

(zs) income arising from trading in securities other than by way of a business on an exchange licensed by the Eastern Caribbean Securities Regulatory Commission pursuant to the Securities Act, Cap. 12:18;

(zt) contributions to the captive insurance fund established by the Saint Lucia Electricity Services Company Limited;

zu the income earned by public officers as a result of the retroactive salary increase payable for the period 1 April 2007 to 30 September 2008 until the payment of that retroactive salary.

### **Section 31**

#### **EXEMPTION: APPROVED ENTERPRISES FOR FISCAL INCENTIVE RELIEF**

Where a company is approved as an approved enterprise for the manufacture of an approved product under the Fiscal Incentives Act it is exempt from tax under this Act during the currency of its tax holiday period provided under that Act.

### **Section IV - Contact point for further information**

Fay Mathurin-Albert Tax Compliance Officer Inland Revenue Department

fay.mathurin-albert@ird.gov.lc

## 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 not 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