

## **ADDITIONAL INFORMATION**

### **IMPROVEMENTS TO USE TAX COLLECTION AND PROCESSING PROCEDURES**

#### **1. A new UST Form design:**

- a. "**AUTHENTICATION**" has become a pre-existing part of the UST form where the Customs Officer will now only stamp and sign the filed document; and
- b. Addition of block no. 15 "GRT Form Line" for GRT purposes. This line is redundant to information already provided under items 17, 18, and 19, but is necessary as part of the GRT filing.

#### **2. Amended Declaration Statement and Filing Instructions Section:**

The declaration statement and instructions section of the UST Form have been changed to coincide with current requirements of the law; please review as there are important changes therein.

#### **3. Mandatory provision of Taxpayer Identification Numbers:**

Pursuant to 11 GCA Ch. 28 §28110.1, taxpayers are required to provide their taxpayer information numbers when filing Use Taxes. Failure to provide their taxpayer identification number may result with a penalty of fifty dollars (\$50.00) being imposed upon the tax payer, in addition to any taxes that may be owed.

#### **4. Execute DOA invoice only at time of UST payment:**

Currently the DOA Invoice is prepared whether or not payment of the UST is made at the time of clearance. Starting July 15, however, this procedure will no longer be used, but rather, the new procedure where a DOA invoice is only executed when payment of the UST is made will commence.