



**GENERAL CONSUMPTION TAX RETURN  
SIMPLIFIED ACCOUNTING - THE QUICK METHOD**

**FORM 4B**

*Please Read Instructions Overleaf before Completing this Return*

<b>Section A - GENERAL INFORMATION</b> 1. Name of Business	2. Taxpayer Registration Number (TRN) _____
	3. Return Period Year      Month      Day      to      Year      Month      Day
4. Address of Business & Telephone Number (Apt. No., Street No. & Name, Postal Zone, Parish)	5. Tick appropriate box:  <input type="checkbox"/> New Address <input type="checkbox"/> Revised Return

**Section B - SUPPLIES (Goods & Services)**

Total Supplies made during Period. . . . .	6	
--------------------------------------------	---	--

**Section C - OUTPUT TAX** *(Lines 7 - 12 and 14 - 15 not applicable to this form)*

Supplies x Business Group Rate ( <input type="text"/> % ) . . . . .	13	
GCT Due on Goods for Exempt Activities, Personal Use and other Adjustments . . . . .	16	
Total Output Tax (Add Lines 13 & 16). . . . .	17	

**Section D - INPUT TAX/TAX CREDIT** *(Lines 18 - 22 not applicable to this form)*

GCT on Capital Goods that Qualify for Credit for this Period. . . . .	23	
-----------------------------------------------------------------------	----	--

<b>Section E: GCT PAYABLE/ CREDITABLE</b> <span style="float: right;"><i>(Lines 24 - 25 not applicable to this form)</i></span>	<b>OFFICIAL USE</b>
GCT Payable/Creditable <b>(Subtract Line 23 from Line 17)</b> . . . . .	26
Balance Brought Forward: Payable/Creditable/Zero . . . . .	27
Total (Add Lines 26 & 27) . . . . .	28
GCT Being Paid this Period . . . . .	29
If amount at Line 26 is negative, tick appropriate box at Line 30	30 <input type="checkbox"/> 1)Refund <input type="checkbox"/> 2)Credit

**Section F - DECLARATION:** I declare that to the best of my knowledge and belief this is a true and correct statement of the information and particulars given on this form.

Name of Responsible Officer	Title/Position
Signature	Date

OFFICE CODE: 

--	--	--	--	--

---

## INSTRUCTIONS

---

This form is to be completed by Registered taxpayers who have been approved to use the Simplified Accounting System or the Quick Method.

Please TYPE or PRINT the required information. Use blue or black ink pen only. Do not use a pencil. All dollar value amounts should be rounded to the nearest whole number.

### Section A: GENERAL INFORMATION

#### Box 1: Name and Address of Business

Enter information as stated on the GCT Certificate of Registration.

#### Box 2: Taxpayer Registration Number (TRN)

Enter number (TRN) commencing with the first box on the left.

#### Box 3: Return Period

Monthly Returns e.g. October 2000 enter: 2000-10-01 to 2000-10-31

Bi-Monthly Returns e.g. October & November 2000 enter: 2000-10-01 to 2000-11-30

#### Box 5:

Revised Returns : Please tick box if return is a revised return

New Address : Please tick box if address is a new address.

### Section B: SUPPLIES

Include all activities relating to supplies (sales) during the Return Period. Value of sales must include for business enterprises in the service sector, the amount for Revenue / Fees

### Section C: OUTPUT TAX

**Line 13:** Supplies x Business Group rate Rate (        %)

Multiply taxable supplies only by appropriate business group rate for that type of business.

**Line 15:** GCT Due on Goods for Exempt Activities, Personal Use & other Adjustments

Multiply value of goods used for private purposes or for an exempt activity by the standard rate and enter the result in box 15. If the adjustment is negative, e.g. goods returned by customer, enter the negative value in box 15 to reduce your tax liability.

### Section D: INPUT TAX / TAX CREDIT

**Line 23:** GCT on Capital Goods that Qualify for Credit for this Period

Report applicable portion of tax incurred or paid on capital goods only in this box.

### Section E: TAX PAYABLE / CREDITABLE

Calculate the result of Activities during the period in respect of the tax. Line 27 should include penalty, interest and surcharge. If the amount of output tax exceeds the amount of input tax, then this should be remitted to the Collector of Taxes plus any penalties, etc., imposed for previous periods. If the input tax exceeds the output tax, please clearly indicate whether you are requesting that amount to be credited to your account or refunded. This is achieved by completing Line 30.

**NOTE :**        **If a refund is requested and has not been received by the time the next return is filed, do not take a credit against the tax due.**