



Jamaica

THE GENERAL CONSUMPTION TAX ACT
GENERAL CONSUMPTION TAX RETURN
TOURISM ACTIVITIES

FORM 4D

Please Read Instructions Overleaf before Completing this Return

| | | | | | | | | | | | | | | | | | | | | | |
|---|-------|---|---|---------------------|--------|----|----|------------------|----|--|--|------|-------|-----|------|-------|-----|------|-------|-----|------|
| Section A: GENERAL INFORMATION 1. Name of Business | | 2. Taxpayer Registration Number (TRN) | | | | | | | | | | | | | | | | | | | |
| | | <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:25%;"></td> <td style="width:25%; text-align: center;">-</td> <td style="width:25%;"></td> <td style="width:25%; text-align: center;">-</td> </tr> <tr> <td style="text-align: center;">3. Return Period</td> <td style="text-align: center;">to</td> <td colspan="2"></td> </tr> <tr> <td style="text-align: center;">Year</td> <td style="text-align: center;">Month</td> <td style="text-align: center;">Day</td> <td style="text-align: center;">Year</td> </tr> <tr> <td style="text-align: center;">Month</td> <td style="text-align: center;">Day</td> <td style="text-align: center;">Year</td> <td style="text-align: center;">Month</td> </tr> <tr> <td style="text-align: center;">Day</td> <td style="text-align: center;">Year</td> <td style="text-align: center;">Month</td> <td style="text-align: center;">Day</td> </tr> </table> | | | - | | - | 3. Return Period | to | | | Year | Month | Day | Year | Month | Day | Year | Month | Day | Year |
| | - | | - | | | | | | | | | | | | | | | | | | |
| 3. Return Period | to | | | | | | | | | | | | | | | | | | | | |
| Year | Month | Day | Year | | | | | | | | | | | | | | | | | | |
| Month | Day | Year | Month | | | | | | | | | | | | | | | | | | |
| Day | Year | Month | Day | | | | | | | | | | | | | | | | | | |
| 4. Address of Business & Telephone Number <i>(Apt. No., Street No. & Name, Postal Zone, Parish)</i> | | | 5. Tick appropriate box: <input type="checkbox"/> New Address <input type="checkbox"/> Revised Return | | | | | | | | | | | | | | | | | | |
| Section B: SUPPLIES (Goods & Services) Total Supplies made during Period. | | | | | | | | | | | | | | | | | | | | | |
| Exempt Supplies | | Export Supplies | | Zero-Rated Supplies | | 6 | | | | | | | | | | | | | | | |
| 7 | | + | 8 | | + | 9 | | | | | | | | | | | | | | | |
| | | | | | | | = | 10 | | | | | | | | | | | | | |
| Taxable Supplies <i>(Subtract Line 10 from Line 6)</i> | | | | | | | 11 | | | | | | | | | | | | | | |
| Section C: OUTPUT TAX | | | | | | | | | | | | | | | | | | | | | |
| Non-Tourism revenues at Standard Rate | | 12 | | Rate % | 13 | | | | | | | | | | | | | | | | |
| Tourism Revenue | | 01 | | | | | | | | | | | | | | | | | | | |
| Less : | | | | | | | | | | | | | | | | | | | | | |
| Commissions | | 02 | | | | | | | | | | | | | | | | | | | |
| Gratuities | | 03 | | | | | | | | | | | | | | | | | | | |
| Transportation | | 04 | | | | | | | | | | | | | | | | | | | |
| Total <i>(Add Lines 02, 03 & 04)</i> | | 05 | | | | | | | | | | | | | | | | | | | |
| Net Tourism Revenue <i>(Subtract Line 05 from Line 01)</i> | | 14 | | Rate % | 15 | | | | | | | | | | | | | | | | |
| GCT Due on Goods for Exempt Activities, Personal Use & other Adjustments | | | | | 16 | | | | | | | | | | | | | | | | |
| Total Output Tax <i>(Add Lines 13, 15 & 16)</i> | | | | | 17 | | | | | | | | | | | | | | | | |
| Section D: INPUT TAX/TAX CREDIT | | | | | | | | | | | | | | | | | | | | | |
| Total Local Purchases & Expenses that Qualify for Credit | | 18 | | | | | | | | | | | | | | | | | | | |
| GCT on Local Purchases & Expenses that Qualify for Credit | | 19 | | | | | | | | | | | | | | | | | | | |
| GCT on Imports that Qualify for Credit | | 20 | | | | | | | | | | | | | | | | | | | |
| GCT Deferred on Imports | | 21 | | | | | | | | | | | | | | | | | | | |
| GCT Paid on Imports <i>(Subtract Line 21 from Line 20)</i> | | 22 | | | | | | | | | | | | | | | | | | | |
| GCT on Capital Goods that Qualify for Credit for this Period | | 23 | | | | | | | | | | | | | | | | | | | |
| Adjustments - Specify: | | 06 | | | | | | | | | | | | | | | | | | | |
| Special Tax Credit | | 07 | | | | | | | | | | | | | | | | | | | |
| Special Credit on Alcoholic Beverage Purchases | | 08 | | (GCT) | Rate % | 09 | | | | | | | | | | | | | | | |
| Total Adjustments & Special Tourism Tax Credit | | | | | 24 | | | | | | | | | | | | | | | | |
| Total Input Tax and Tax Credit <i>(Add Lines 19, 22, 23 & 24)</i> | | | | | 25 | | | | | | | | | | | | | | | | |

PLEASE SEE OVERLEAF FOR CONTINUATION OF FORM

| Section E: GCT PAYABLE / CREDITABLE | | | OFFICIAL USE | | | | | | |
|--|-------------|---|---|--|--|--|--|--|--|
| GCT Payable / Creditable <i>(Subtract Line 25 from Line 17)</i> | 26 | | 29 | | | | | | |
| Balance Brought Forward: Payable/Creditable/Zero | 27 | | | | | | | | |
| Total <i>(Add Lines 26 & 27)</i> | 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 | | | OFFICE CODE: <table border="1" style="display: inline-table; border-collapse: collapse;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table> | | | | | | |
| | | | | | | | | | |
| Name _____ | Title _____ | | | | | | | | |
| Signature _____ | Date _____ | | | | | | | | |
| | | | | | | | | | |

INSTRUCTIONS

This form is to be completed ONLY by Registered taxpayers carrying out Tourism Activities prescribed in Part II of the Second Schedule of the General Consumption Tax Regulations, Item 12(1). Please type or print the required information. Do not use a pencil. Use blue or black ink pen only. All dollar value amounts should be rounded to the nearest whole number. Complete all applicable Sections in A to F.

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 :

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

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

Section B: SUPPLIES (Goods & Services)

Include all activities relating to supplies (sales) during the Return Period. Value of sales must include commissions, gratuities, etc. and must be reported in Jamaican currency calculated at the official rate.

Section C: OUTPUT TAX

Calculate tax on supplies (sales) during the Return Period. Revenue must be reported separately for non-tourism and tourism activities.

Section D: INPUT TAX/TAX CREDIT

Report GCT paid on Goods and Services in carrying on the taxable activity during the period. In addition to input tax credit, additional credits are allow able for tourism activities and on the purchases of alcoholic beverages.

Section E: GCT 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, you must remit to the Collector of Taxes the difference plus any penalties, etc., imposed for pervious 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 ticking the appropriate box at 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.