



THE GENERAL CONSUMPTION TAX ACT  
**GENERAL CONSUMPTION TAX RETURN**  
**GENERAL INSURANCE ACTIVITIES**

**FORM 4E**

*Please Read Instructions Overleaf before Completing this Return*

<b>Section A: GENERAL INFORMATION</b>		2. Taxpayer Registration Number (TRN)	
1. Name of Business		3. Return Period	
		Year      Month      Day      to      Year      Month      Day	
4. Address of Business (Apt. No., Street No. & Name, Postal Zone, Parish)		5. Tick appropriate box	
		<input type="checkbox"/> New Address	
		<input type="checkbox"/> Revised Return	
<b>Section B: SUPPLIES (Goods &amp; Services)</b>			
Total Supplies made during Period.....			6
Exempt Supplies	Net Agency Activities	Zero-Rated Supplies	
7	8	9	10
Taxable Supplies (Subtract Line 10 from Line 6) .....			11
<b>Section C: OUTPUT TAX</b>			
Supplies at Standard Rate .....	12	Rate %	= 13
Supplies at Other Rate(s) .....	14	%	= 15
<b>AJUSTMENTS</b>			
<b>Tax Due On:</b>			
Goods for Exempt Activities, Personal Use and other Adjustments	01		
<b>Agency Activities:</b>			
Premiums Collected. ....	02		
Commissions .....	03		
Net (Subtract Line 03 from Line 02)	04	Rate %	05
Total Adjustments (Add Lines 01 & 05) .....			16
Total Output Tax (Add Lines 13, 15 & 16) .....			17
<b>Section D: INPUT TAX/TAX CREDIT</b>			
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 (Subtract Line 21 from Line 20) .....			22
GCT on Capital Goods that Qualify for Credit for this Period .....			23
Adjustments - Specify: .....			24
Total Input Tax (Add Lines 19, 22, 23 & 24) .....			25

**PLEASE SEE OVERLEAF FOR CONTINUATION OF FORM**

Section E: GCT PAYABLE / CREDITABLE		OFFICIAL USE						
GCT Payable / Creditable(Subtract Line 25 from Line 17) . . . . .	26		29					
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						
<b>Section F:DECLARATION:</b> 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			OFFICE CODE: <table border="1" style="display: inline-table; border-collapse: collapse; width: 100px; height: 20px;"> <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 FILING GCT RETURNS WHO CARRY OUT GENERAL INSURANCE ACTIVITIES. IN ADDITION TO COMPLETING THE RETURN FORM, BROKERS AND AGENTS ARE REQUIRED TO SCHEDULE A - AGENCY ACTIVITIES (see below)

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 B: SUPPLIES (Goods & Services)**

Insurance Companies must enter in Line 8 the net premiums received from Brokers and Agents during the period.

**Section C : OUTPUT TAX**

Insurance Companies should not complete Line 05 of this Section as the tax has been remitted by Brokers or Agents. Brokers and Agents must complete this part based on data in Schedule A and will need to calculate the tax due and enter the amount at Line 05.

**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**

SCHEDULE A - AGENCY ACTIVITIES					For the Return Period:		
Taxpayer Registration Number (TRN)	Name of Insurance Company	Premiums			Commissions		Net Remittance to Insurance Co. \$
		Taxable \$	Non-Taxable \$	GCT \$	Amount \$	GCT \$	
<b>TOTAL</b>							