



THE GENERAL CONSUMPTION TAX ACT
GENERAL CONSUMPTION TAX RETURN

FORM 4A

Please Read Instructions Overleaf before completing this Return

Section A: GENERAL INFORMATION 1. Name of Business	2. Taxpayer Registration Number (TRN)
4. Address of Business	3. Return Period 2 0 _____ Month 0 1 to 2 0 _____ Month Day
5. Tick if applicable. <input type="checkbox"/> New Address <input type="checkbox"/> Revised Return	

Section B: SUPPLIES (Goods & Services)			
Total Supplies made during the Period			6
Exempt Supplies	Export Supplies	Zero-Rated Supplies	10
7	8	9	=
Taxable Supplies (Subtract Line 10 from Line 6)			11

Section C: OUTPUT TAX			
Supplies at Standard Rate	12	x	Rate %
Supplies at Other Rate(s)	14	x	%
Imported Services (Exclude from Line 6 above)	15a	x	%
GCT Due on Goods Used for Exempt Activities, Personal Use and other Adjustments.			16
Total Output Tax (Add Lines 13, 15, 15b and 16)			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 Paid on Imports	22
GCT on Capital Goods that Qualify for Credit.	23
GCT withheld by Tax Withholding Entities (To claim, return must be e-filed with details as per Table 1 overleaf)	23a
GCT on Imported Services	23b
Adjustments - Specify:	24
Total Input Tax (Add Lines 19, 22, 23, 23a, 23b and 24)	25

Section E: GCT PAYABLE / CREDITABLE		OFFICIAL USE
GCT Payable/Creditable (Subtract Line 25 from Line 17)	26	
Balance Brought Forward: Payable/Creditable	27	
Total (Add Lines 26 and 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"/> Refund <input type="checkbox"/> Credit

Section F: DECLARATION: (To be signed by Taxpayer only)

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

 Signature

 Title

 Date

Representative's Details - (To be completed if prepared by person other than Taxpayer)			
Preparer's Name (Individual/Firm)	Address		
TRN	Contact Number	Signature	Date

TABLE 1 - DETAILS OF WITHHOLDING TAX CREDIT (CERTIFICATES CLAIMED)					
Tax Withholding Certificate Number	Tax Withholding Certificate Date	TRN of Tax Withholding Entity	Name of Tax Withholding Entity	Value of Supply (\$)	GCT Withheld (\$)

INSTRUCTIONS

This form is to be completed by Registered taxpayers who are not using the Quick Method. Taxpayers carrying out Tourism Activities prescribed in Part II of the Second Schedule of the General Consumption Tax Regulations, Item 12(1) should complete FORM 4D. Taxpayers carrying out General Insurance Activities should complete FORM 4E). 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 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
- Box 4 : Address of Business - Enter the address from which the business operates.
- Box 5 : Please tick appropriate box to indicate new address or revised return.

Section B: SUPPLIES (Goods & Services)

Include all activities relating to supplies (sales) during the Return Period. For business enterprises in the service sector the value of sales must include the amount charged for Fees.

Section C: OUTPUT TAX

Calculate tax on supplies (sales) during the Return Period.

Section D: INPUT TAX/TAX CREDIT

NOTE: Line 20 "GCT for Imports that Qualify for Credit" and Line 21 "GCT Deferred on Imports" are no longer applicable and have been removed from the form.

Report tax paid on goods and services incurred in carrying on the taxable activity during the period.
 Line 23a: GCT withheld by Tax Withholding Entities - Enter the total value of GCT withheld by Tax Withholding Entities (i.e. currently Government Entities) for the period. To claim this tax credit you must:
 Possess a "Certificate for GCT Withheld" (Form 5) issued by a Tax Withholding Entity.
 File your return online!

Section E: GCT PAYABLE/CREDITABLE

Line 27 should include penalty, interest and surcharge. Where output tax exceeds input tax, the difference should be remitted to the Collector of Taxes plus any penalties, interest and/or surcharge balances from previous periods. Where input tax exceeds output tax, you are required to indicate how the credit should be treated by placing a tick in 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.