

Section C1 - OUTPUT TAX ON SUPPLIES AT RATES OTHER THAN STANDARD RATE

For each row, enter supplies that are taxable at the same rate (other than Standard Rate) and calculate the Tax thereon (Transfer Total of (a) to Line 16, (c) to Line 17, (d) to Line 18 & (f) to Line 19 overleaf. Total (See note above) ▶	Supplies to Tax Withholding Entities (a)	Rate (%) (b)	GCT (c)	Supplies to Other Entities (d)	Rate (%) (e)	GCT (f)

Section D1 - GCT THAT QUALIFIES FOR CREDIT

If you have Exempt Sales/Supplies more than 5% of your Total Sales/Supplies, complete the Table below

<u>Line Items:</u>	(a) Total GCT on Items (\$)	(b) GCT Not Subject to Apportionment (\$)	(c) GCT to be Apportioned (\$)	(d) Portion Related to Taxable Sales (%)	(e) Apportioned GCT (\$) <i>(e) = (c) x (d)</i>	(f) GCT that Qualifies for Credit (\$) <i>(f) = (b) + (e)</i>
Local Purchases & Expenses.	1					
Imports Paid.	2					
Deferrment	3					
Capital Goods	4					
Imported Services	5					

Transfer amounts determined in column (f) to the relevant Lines in Section D overleaf; Transfer Line 1(f) to Line 29, Line 2(f) to Line 30, Line 3(f) to Line 31 and Line 4(f) to Line 33 and Line 5(f) to Line 35.

INSTRUCTIONS

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.

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.

Treat the full amount paid for the imported services as the deemed supply (Enter amount in Line 20) and apply the applicable rate.

Section D: INPUT TAX/TAX CREDIT

Report tax paid on goods and services incurred in carrying on the taxable activity during the period.

Line 34: 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

Where Output Tax exceeds Input Tax, the difference should be remitted to the Collector of Taxes plus any applicable charges (penalties, interest and/or surcharge) balances from pervious 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 42.

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.