



GENERAL CONSUMPTION TAX RETURN

Please Read Instructions Overleaf before Completing this Return

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

Section B: SUPPLIES (Goods & Services)		
Total Supplies for Period (Excluding Imported Services)		6 _____
Exempt Supplies	Export Supplies	Zero Rated Supplies
7 _____	+ 8 _____	+ 9 _____ = 10 _____
Taxable Supplies at a positive rate (Subtract Line 10 from Line 6)		11 _____

Section C: OUTPUT TAX				
Supplies to Tax Withholding Entities (TWEs) at Standard Rate	12 _____	X	Rate %	= 13 _____
Supplies to Other Entities at Standard Rate	14 _____	X	%	= 15 _____
Supplies to TWEs at Other Rate(s) (Transfer totals from Section C1 overleaf)	16 _____			17 _____
Supplies to Other Entities at Other Rate (Transfer totals from Section C1 overleaf)	18 _____			19 _____
Imported Services (Not to be included in Line 6 above)	20 _____	X	%	= 21 _____
GCT Deferred				22 _____
GCT Due on Goods Used for Exempt Activities, Personal Use and other Adjustments				23 _____
Total Output Tax (Add Lines 13, 15, 17, 19, 21, 22 and 23)				24 _____


Section D: INPUT TAX/TAX CREDIT		
Total Purchases & Expenses that qualify for credit	25 _____	+ 26 _____ + 27 _____ = 28 _____
	Imported Goods	Local Purchases
	Local Expenses	

Note: If Exempt Supplies exceed 5% of Total Supplies, complete Section D1 overleaf. If not, complete relevant Lines below

GCT on Local Purchases & Expenses that qualify for credit				29 _____
GCT on Imports that qualify for credit	30 _____	+ 31 _____		= 32 _____
	GCT Paid on Imports that qualifies for credit	GCT Deferred that qualifies for credit		
GCT on Capital Goods that qualify for credit (If not included at Line 32 above)				33 _____
GCT withheld by Tax Withholding Entities (To claim this tax credit, return must be e-filed)				34 _____
GCT on Imported Services that qualify for credit				35 _____
Adjustments - Specify: _____				36 _____
Total Input Tax (Add Lines 29, 32, 33, 34, 35 and 36)				37 _____

Section E: GCT PAYABLE / (CREDITABLE)			OFFICIAL USE
GCT Payable/(Creditable) (Subtract Line 37 from Line 24)	38 _____		
Balance Brought Forward: Payable/(Creditable)	39 _____		
Total GCT Payable/(Creditable) (Add Lines 38 and 39)	40 _____		
GCT Being Paid this Period)	41 _____		
If amount at Line 38 is negative, tick appropriate box at Line 42	42 <input type="checkbox"/> Refund <input type="checkbox"/> Credit		

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

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 Sole Trader / Responsible Officer	Title
Signature	Date
	

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 (\$) (e) = (c) x (d)	(f) GCT that Qualifies for Credit (\$) (f) = (b) + (e)
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 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 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.