



Jamaica

THE GENERAL CONSUMPTION TAX ACT
SPECIAL CONSUMPTION TAX RETURN

FORM 4C

Please Read Instructions Overleaf before Completing this Return

Section A - GENERAL INFORMATION 1. Name of Business	2. Taxpayer Registration Number _____ - _____
	3. Return Period Year Month Day to 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
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Section B - SUPPLIES		<i>(Line 7 not applicable to this form)</i>	
Total Supplies made during Period.			6
Export Supplies		Zero-Rated Supplies	
8	+	9	=
Taxable Supplies (<i>Subtract Line 10 from Line 6</i>)			11

Section C - OUTPUT TAX *(Lines 12 - 16 not applicable to this form)*

Commodity	Commodity Code	Tax Code	Statistical Unit	Quantity	Values	Rate	SCT Due

Total Special Consumption Output Tax	17
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Section D - INPUT TAX / TAX CREDITS *(Line 18 not applicable to this form)*

SCT on Domestic Purchases & Expenses that Qualify for Credit	19
GCT or SCT on Imports that Qualify for Credit	20
GCT Deferred on Imports	21
GCT or SCT 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	24
Total Input Tax (<i>Add Lines 19, 22, 23 & 24</i>)	25

PLEASE SEE OVERLEAF FOR CONTINUATION OF FORM

Section E - SCT PAYABLE / CREDITABLE		OFFICIAL USE						
SCT Payable / Creditable <i>(Subtract Line 25 from Line 17)</i> . . .	26		29					
SCT Already Paid	27							
SCT Due / Creditable <i>(Subtract Line 27 from Line 26)</i>	28							
SCT 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 true and correct statement of the information and particulars given on this form.								
_____ Name of Responsible Officer		_____ Title/Position						
_____ Signature		_____ Date						
			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>					

INSTRUCTIONS

COMPLETE THIS FORM ONLY IF YOU ARE A REGISTERED TAXPAYER (MANUFACTURER) FILING RETURNS FOR TAX ON PRESCRIBED GOODS. e.g. alcoholic beverages, tobacco products etc.
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. 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.

Amended Returns : Please tick box if return is an Amended Return

Section B: SUPPLIES (Goods & Services subject to Special Consumption Tax)

Box 6 : Total Supplies made during Period

Enter total sales of revenue (exclusive of GCT) from all activities carried on during the taxable period covered by the return.

Box 7 : Export Supplies

Enter total value of exported goods and/or services.

Box 8 : Zero-Rated Supplies

Enter total value of goods and/or services, excluding exports, subject to GCT rate of 0%.

Box 9

Enter total value of Boxes 7 and 8.

Section C: OUTPUT TAX

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

Section D: INPUT TAX / TAX CREDIT

Box 20 : Adjustments

Adjustments include bad debts, credit notes etc.

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.