



Jamaica

THE GENERAL CONSUMPTION TAX ACT
GENERAL CONSUMPTION TAX RETURN
TOURISM ACTIVITIES

FORM 4D

Please Read Instructions Overleaf before Completing this Return

Section A: GENERAL INFORMATION
1. Name of Business
2. Taxpayer Registration Number (TRN)
3. Return Period

4. Address of Business & Telephone Number
5. Tick appropriate box:
New Address
Revised Return

Section B: SUPPLIES (Goods & Services)
Total Supplies made during Period.
Exempt Supplies + Export Supplies + Zero-Rated Supplies =
Taxable Supplies (Subtract Line 10 from Line 6)

Section C: OUTPUT TAX
Non-Tourism Revenues at Standard Rate
Non-Tourism Revenues at Other Rate(s)
Tourism Revenue
Gratuities
Net Tourism Revenue
GCT Due on Goods Used for Exempt Activities, Personal Use & other Adjustments
Total Output Tax

Section D: INPUT TAX/TAX CREDIT
Total Local Purchases & Expenses that Qualify for Credit
GCT on Local Purchases & Expenses that Qualify for Credit
GCT on Imports that Qualify for Credit
GCT Deferred on Imports
GCT Paid on Imports
GCT on Capital Goods that Qualify for Credit for this Period
Adjustments - Specify:
Total Input Tax and Tax Credits

PLEASE SEE OVERLEAF FOR CONTINUATION OF FORM

Section E: GCT PAYABLE / CREDITABLE				OFFICIAL USE						
GCT Payable / Creditable <i>(Subtract Line 27 from Line 19)</i>	28			31a						
Balance Brought Forward: Payable/Creditable/Zero	29									
Total <i>(Add Lines 28 & 29)</i>	30									
GCT Being Paid this Period	31									
If amount at Line 28 is negative, tick appropriate box at Line 32	32	<input type="checkbox"/> 1)Refund	<input type="checkbox"/> 2)Credit							
Section F : DECLARATION: To be signed by; Company Secretary, Board Members or Senior Officers only; Representatives, Agents and Paid Preparers please complete Representative's Details below. Note: Any false statement made herein by you or on your behalf will render you liable to penalties and/or criminal proceedings I declare, to the best of my knowledge and belief, that this return (and accompanying schedules and statements) is/are a true, correct and complete representation of the whole of the information and particulars of _____ for the period stated. <div style="text-align: center; margin-left: 100px;">(company's name)</div> <div style="display: flex; justify-content: space-between;"> <div style="width: 30%; border-bottom: 1px solid black; margin-bottom: 5px;">Name</div> <div style="width: 15%; text-align: center; border: 1px solid black; border-radius: 50%; padding: 10px; margin: 0 auto;">Company Stamp</div> <div style="width: 30%; border-bottom: 1px solid black; margin-bottom: 5px;">Title/Position</div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 30%; border-bottom: 1px solid black; margin-bottom: 5px;">Signature</div> <div style="width: 30%; border-bottom: 1px solid black; margin-bottom: 5px;">Date</div> </div>										
Representative's Details - (To be completed if prepared by person other than Taxpayer)										
Preparer's Name (Individual/Firm)	Address									
TRN	Contact Number	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

This form is to be completed ONLY by Registered taxpayers carrying out Tourism Activities prescribed in Part II of the Second Schedule of the General Consumption Tax Regulations, Item 12(1). Please type or print the required information. Do not use a pencil. Use blue or black ink pen only. 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

Box 2 Taxpayer Registration Number (TRN)

Enter information as stated on the GCT Certificate of Registration. 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 5 :

New Address : Please tick box if address is a New Address.

Revised Returns : Please tick box if return is a Revised Return

Section B: SUPPLIES (Goods & Services)

Include all activities relating to supplies (sales) during the Return Period. Value of sales must include commissions, gratuities, etc. and must be reported in Jamaican currency calculated at the official rate.

Section C: OUTPUT TAX

Calculate tax on supplies (sales) during the Return Period. Revenue must be reported separately for non-tourism and tourism activities.

Section D: INPUT TAX/TAX CREDIT

Report GCT paid on Goods and Services in carrying on the taxable activity during the period.

Section E: GCT PAYABLE / CREDITABLE

Calculate the result of Activities during the period in respect of the tax. Line 29 should include penalty, interest and surcharge. If the amount of output tax exceeds the amount of input tax, you must remit to the Collector of Taxes the difference plus any penalties, etc., imposed for previous periods. If the input tax exceeds the output tax, please clearly indicate whether you are requesting that amount to be credited to your account or refunded. This is achieved by ticking the appropriate box at Line 32.

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.