



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	2. Taxpayer Registration Number (TRN)
1. Name of Business	3. Return Period (Year- Month -Day to Year Month-Day)
4. Address of Business	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	Gratuities	Export Supplies	Zero Rated Supplies	=	11
7	8	9	10		

Taxable Supplies taxable at a positive rate (Subtract Line 11 from Line 6) 12

Section C: OUTPUT TAX

Supplies to Tax Withholding Entities (TWEs) at Tourism Rate	13	X	Rate	%	=	14
Supplies to other Entities at Tourism Rate	15	X	%	=	16	
Supplies to Tax Withholding Entities at Standard Rate	17	X	%	=	18	
Supplies to other Entities at Standard Rate	19	X	%	=	20	
Supplies to TWEs at Other Rate(Transfer totals from Section C1 overleaf)	21				22	
Supplies to other Entities at Other Rate(Transfer totals from Section C1 overleaf)	23				24	
Imported Services (Not to be included in Line 6 above)	25	X	%	=	26	
GCT Due on Goods Used for Exempt Activities, Personal Use and other Adjustments					27	
Total Output Tax (Add Lines 14, 16, 18, 20, 22, 24, 26 and 27)					28	

Section D: INPUT TAX/TAX CREDIT

Total Purchases & Expenses that qualify for credit	29	30	31	=	32
	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	33
GCT on Imports that qualify for credit	34
GCT on Capital Goods that qualify for credit	35
GCT withheld by Tax Withholding Entities (To claim this tax credit, return must be e-filed)	36
GCT on Imported Services	37
Adjustments - Specify:	38
Total Input Tax (Add Lines 33, 34, 35, 36, 37 and 38)	39

Section E: GCT PAYABLE / (CREDITABLE)	OFFICIAL USE
GCT Payable/(Creditable) (Subtract Line 39 from Line 28)	40
Balance Brought Forward: Payable/(Creditable)	41
Total GCT Payable/(Creditable) (Add Lines 40 and 41)	42
GCT Being Paid this Period	43
If amount at Line 40 is negative, tick appropriate box at Line 44	44 <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	Official Stamp	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 rates other than Standard Rate and calculate the Tax thereon. <i>(Transfer Total of (a) to Line 16, (c) to Line 17, (d) to Line 18 & (f) to Line 19 overleaf.</i>	Supplies to Tax Withholding Entities (a)	Rate (%) (b)	GCT (c)	Supplies to Other Entity (d)	Rate (%) (e)	GCT (f)
Total <i>(See note above)</i> ▶						

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

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

Transfer amounts determined in column (f) to the relevant Lines in Section D; Transfer Line 1(f) to Line 33, Line 2(f) to Line 34, Line 3(f) to Line 35 and Line 4(f) to Line 37,

INSTRUCTIONS

This form is to be completed ONLY by Registered taxpayers carrying out Tourism Activities prescribed in 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 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 25) 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 36: 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 44.

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.