THE GENERAL CONSUMPTION TAX ACT

GENERAL CONSUMPTION TAX RETURN

FORM 4A

Please Read Instructions Overleaf before completing this Return

Section A: GENERAL INFORMATION

1. Name of Business

2. Taxpayer Registration Number (TRN)

3. Return Period

2 0 Month 0 1 to 2 0 Month Day

4. Address of Business

5. Tick if applicable.

☐ New Address ☐ Revised Return

Section B: SUPPLIES (Goods & Services)

Total Supplies made during the Period							6	
Exempt Supplies			Export Supplies		Zero-Rated Supplies			
7		+	8		+	9	=	10	
Taxable Supplies (Subtract Line 10 from Line 6)							11	

Section C: OUTPUT TAX

				Rate			
Supplies at Standard Rate	12		x	%	=	13	
Supplies at Other Rate(s)	14		x	%	=	15	
Imported Services (Exclude from Line 6 above)	15a		x	%	=	15b	
GCT Due on Goods Used for Exempt Activities, Personal Use and other Adjustments						16	
Total Output Tax (Add Lines 13, 15, 15b and 16)						17	

Section D: INPUT TAX/TAX CREDIT

Total Local Purchases & Expenses that Qualify for Credit	18			
GCT on Local Purchases & Expenses that Qualify for Credit			19	
GCT Paid on Imports			22	
GCT on Capital Goods that Qualify for Credit			23	
GCT withheld by Tax Withholding Entities (To claim, return must be e-filed with details as per Table 1 overleaf)			23a	
GCT on Imported Services			23b	
Adjustments - Specify:			24	
Total Input Tax (Add Lines 19, 22, 23, 23a, 23b and 24)			25	

Section E: GCT PAYABLE / CREDITABLE

GCT Payable/Creditable (Subtract Line *25* from Line *17*)	26	
Balance Brought Forward: Payable/Creditable	27	
Total (Add Lines 26 and 27)	28	
GCT Being Paid this Period	29	
If amount at Line 26 is negative, tick appropriate box at Line 30	30	☐ Refund ☐ Credit

OFFICIAL USE

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 Responsible Officer

Official Stamp

Title

Signature

Date

Representative's Details - (To be completed if prepared by person other than Taxpayer)

Preparer's Name (Individual/Firm)	Address		
TRN	Contact Number	Signature	Date

TABLE 1 - DETAILS OF WITHHOLDING TAX CREDIT (CERTIFICATES CLAIMED)					
Tax Withholding Certificate Number	Tax Withholding Certificate Date	TRN of Tax Withholding Entity	Name of Tax Withholding Entity	Value of Supply ($)	GCT Withheld ($)

INSTRUCTIONS

This form is to be completed by Registered taxpayers who are not using the Quick Method.

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.

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

Box 4: Address of Business - Enter the address from which the business operates.

Box 5: Please tick appropriate box to indicate new address or revised return.

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.

Section D: INPUT TAX/TAX CREDIT

NOTE: Line 20 "GCT for Imports that Qualify for Credit" and Line 21 "GCT Deferred on Imports" are no longer applicable and have been removed from the form.

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

Line 23a: 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 Enity.
- File your return online!

Section E: GCT PAYABLE/CREDITABLE

Line 27 should include penalty, interest and surcharge.

Where output tax exceeds input tax, the difference should be remitted to the Collector of Taxes plus any 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 30.

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.