



**GUYANA REVENUE AUTHORITY**  
**VALUE ADDED TAX & EXCISE TAX DEPARTMENT**  
**APPLICATION FORM FOR VAT REFUND AND TAX RELIEF**  
(PURSUANT TO SECTION 35 OF THE VALUE ADDED TAX ACT NO. 10 OF 2005)

For assistance in completing this form see instructions overleaf

PLEASE COMPLETE IN BLOCK LETTERS

**SECTION A: GENERAL INFORMATION**

1. LEGAL NAME OF REGISTERED TAXPAYER	3. TAXPAYER IDENTIFICATION NUMBER (TIN)										
3. TRADING /OPERATING NAME OF BUSINESS	4. BUSINESS ADDRESS										
5. MAILING/PRIVATE ADDRESS											
<i>Is this the first time you are applying for a VAT Refund</i> <span style="float:right;">YES <input type="checkbox"/> NO <input type="checkbox"/></span>											

**SECTION B: DETAILS FOR REFUND OF TAX AND/OR TAX RELIEF**

6. TYPE OF REFUND CLAIMED		
(a) Total Input Tax Exceeds Total Output Tax		<input type="checkbox"/>
(b) Input Tax Paid in Excess of Input Tax properly charged		<input type="checkbox"/>
(c) At least 50% of Taxable Supplies are Zero-rated		<input type="checkbox"/>
7. REFUND CLAIM PERIOD START		I/we hereby claim a VAT Refund of the amount indicated at box 8 and For the reason specified at box 6.  8 .VAT Refund claimed \$.....  <b>State VAT Refund in Words.</b> ..... .....Dollars.
REFUND CLAIM PERIOD END		
9. PERIODS TO WHICH EXCESS/CREDITS WERE CARRIED AND PORTIONS CLAIMED		
	PERIODS	AMOUNTS CLAIMED
		\$
		\$
		\$
		\$
		\$
		\$
		\$

**SECTION C: DECLARATION**

<b>I declare that to the best of my knowledge the information provided on this form is true and correct.</b>	
FULL NAME.....	TITLE:..... (Proprietor, Partner, Director, Company Secretary, etc.)
SIGNATURE.....	DATE:.....

**Note:**

- (i) You are required to retain all supportive documents in respect of your refund claim for a period of seven (7) years.
- (ii) Your refund claim must be made within three (3) years after the date of your right to apply.
- (iii) Refund claimed herein may be subject to an audit.

## INSTRUCTIONS FOR THE COMPLETION OF APPLICATION FOR VAT REFUND AND TAX RELIEF

- BOX 1:** Enter full legal name of registered taxpayer.
- BOX 2:** Indicate your Taxpayer Identification Number.
- BOX 3:** Enter the trading or operating name of the business.
- BOXES 4 & 5:** Enter the lot number and full street name.
- BOX 6:** Indicate the type/ category of refund being claimed.
- BOX 7:** State the first and last day of the relevant month to which the application form relates.
- BOX 8:** Enter the total amount of input tax credit claimed as VAT refund.
- BOX 9:** List the periods to which credits were carried forward and the amounts claimed.
- DECLARATION:** Either the head of the business or some other duly authorised person should complete and sign the declaration. This is to ensure that the person making the declaration is in a position to accept responsibility for the accuracy of any statement made on this form.
- SUBMISSION OF APPLICATION FORM:** Your application for VAT Refund and Tax Relief should be submitted to the VAT and ET Department, 210 E Albert & Charlotte Streets, Georgetown or any branch office of the Guyana Revenue Authority.
- REFUND CHEQUES:** Please note that only one (1) refund cheque will be issued for each claim made on the VAT 32 Form.

### FOR OFFICIAL USE

Date Claim Received:

Date Claim Received:

YEAR			MONTH			DATE		

\* Amount Claimed: \$ \_\_\_\_\_

\* Amount Disallowed: \$ \_\_\_\_\_

\* Amount Allowed: \$ \_\_\_\_\_

\* Reason for disallowance: \_\_\_\_\_  
 \_\_\_\_\_

Refund claim verified by-: Name: \_\_\_\_\_ Signature: \_\_\_\_\_

Title: \_\_\_\_\_ Date: \_\_\_\_\_

Refund claim approved by-: Name: \_\_\_\_\_ Signature: \_\_\_\_\_

Title: \_\_\_\_\_ Date: \_\_\_\_\_

Cheque issued: Number: \_\_\_\_\_ Date: \_\_\_\_\_