

# Guyana Revenue Authority Internal Revenue

## Tax Deduction Remittance Form

EMPLOYER'S TIN .....

Total No. of Employees	Income Tax Deduction	For Month of	Tax Deducted Now Remitted	Cumulative Total to Date

1. *THIS PART IS TO BE RETURNED TO YOU WITH OFFICIAL RECEIPT OF THE COMMISSIONER OF INTERNAL REVENUE*
2. *DEDUCTIONS RECEIVED AFTER THE 14TH INCURR PENALTY AND INTEREST(SEE NOTE 2 OVERLEAF) PLEASE REMIT EARLY!*

# Guyana Revenue Authority Internal Revenue

\_\_\_\_\_  
*BUSINESS NAME OF EMPLOYER*

*It is hereby certified that the amount now remitted represents the total Tax DEDUCTED during the month shown below.*

*Signature of employer or  
Authorised Officer.....*

*Date.....*

Total No. of Employees	Income Tax Deduction	For Month of	Tax Deducted Now Remitted	Cumulative Total to Date

\_\_\_\_\_  
*Ledger Clerk*

## **INSTRUCTIONS TO EMPLOYERS**

Complete one form each month (rubber stamp may be used to show Name and address ) and attached to your remittance preferably by cheque made payable to the **Commissioner-General**.

The tax deducted or withheld each month must be remitted by the 14th day of the following month. Failure to remit will incur a penalty or 10% or **\$10,000** whichever is greater is greater, plus interest at the rate of 25% for the first year and 30% for each year thereafter.

If you discontinue business you must within 14 days of the month following, make a final remittance and make returns in respect of all employees ( see notes to employers).

The **Guyana Revenue Authority** WILL notify you by post if the amount of your CUMMULATIVE TOTAL is not agreed by them.

Any deductions which you are specifically instructed to make by the **Commissioner-General** to make from the emoluments of your employees in respect of their **Tax Arrears** should not be included in this return. They should be listed separately on a particular remittance form provided for that purpose.

***I.R.D NO. 5D***