



# Excise Tax Return

## Instructions & Guidelines

### Who needs to submit this return?

### When and Where does this return need to be submitted?

1. The due date for this Return is the 15<sup>th</sup> working day of the month following the month in which the supplies occurred. Nevertheless, you are encouraged to file as early as possible.
2. This return must be submitted to the Commissioner General, Guyana Revenue Authority at one of GRA's offices or sites or P.O. Box 10406.

### How to fill this Return

3. The Return and all required supporting documents must be submitted. All spaces in the form should be completed. Where a line item is not applicable, you should write **None**, a **-**, or **0** if the item is a numeric field. Failure to do so could result in any enquiry and delay in the processing of your return.
4. The Declaration section must be filled out and Return signed.
5. Use the appropriate supplementary sheet for any additional transactions.

### Explanation of terms

#### Header

Term	Description
Period	Enter the month and year of the period for this Return.
Amendment	Tick this box if you are making changes to a Return that was already submitted to the GRA.
No. of Continuation Sheets	Enter the number of supplementary sheets used as part of this Return's submission.

#### Registered Period Details

Term	Description
Changed?	If the details for the specific line item has changed recently or is different from what information the GRA has, fill in the correct information in the line item and tick this box.

### Summary

Line No.	Term	Description
4		
5		
6		

## Return Details

Term	Description
Tariff Heading	The full Harmonised System (HS) Code.
Description of Goods	The full description of the goods.
No. of Units	
Unit of Measure	The standard of measurement, for example, kg, m, l.
Total Quantity	
Rate	
Chargeable Value	
Excise Tax Payable	