



CONFIDENTIAL

Guyana Revenue Authority

Corporation Tax Return

Year of Assessment

G0003 v1

Please read all instructions carefully and consult the guidelines provided at the end of this return.
It is a serious offence to make a false Corporation Return.

Identification (A)

☐ Amendment

*1	Taxpayer Identification Number	3	Small Business Certificate #	
2	Registration Number			

Organisation Details (B)

		Changed?	<input type="checkbox"/>
*4	Registered Name		
		Changed?	<input type="checkbox"/>
5	Business/ Trading Name(s)		

Address (C)

*6	Business Address	Changed?	<input type="checkbox"/>	7	Legal Address (if different from Business Address)	Changed?	<input type="checkbox"/>
	Line 1				Line 1		
	Line 2				Line 2		
	P.O. Box				P.O. Box		
	Country				Country		

Miscellaneous Information (D)

*8	Accounting Period			*9	<input type="checkbox"/> Commercial Company	<input type="checkbox"/> Non Commercial Company
	From:	To:		(A company is considered Commercial when at least 75% of its gross income is derived from trading in goods not manufactured by it. Long-term insurance company is considered a Non-Commercial company.)		
*10	<input type="checkbox"/> Resident	<input type="checkbox"/> Non-Resident	(Specify Country Headquartered in):			
*11	Is company a subsidiary or an affiliate of a foreign company?			<input type="checkbox"/> Yes	<input type="checkbox"/> No	If yes, enter the country:
	Local Parent Organisation	TIN:		Name:		
12	Was there a change of ownership over this period?					<input type="checkbox"/> Yes <input type="checkbox"/> No
*13	Financial Statements submitted:					<input type="checkbox"/> Audited <input type="checkbox"/> Unaudited

Tax Summary (E)

G\$

*14	Tax Due (enter value from line 80)								
*15	Tax Refundable (enter value from line 81)								

*Declaration (F)

I, , declare that this is a true and correct Return of the whole of the profits of this company from every source whatsoever chargeable under the Corporation Tax Act, and the schedules & statements included in the Return are true and correct, and I further declare that I am authorised by to sign the Return on behalf of the said company.

Given under my hand this	Signature	Position/Capacity in which Return is made
	<input type="text"/>	<input type="text"/>
		<small>Indicate whether proprietor, director, manager, secretary, office holder in club or association duly authorised</small>

If absent from the country, state the name and address of the agent in the Country:

<input type="text"/>	<input type="text"/>	<input type="text"/>
First Name	Last Name	Address

State whether the Return is made:

☐ As the Secretary or other responsible Officer of any Corporate Body

☐ As an Attorney, Agent, Factor, Trustee, Manager, etc. of any person

Business Activity (G)

*16

Describe your major business activity with as much detail as possible:

17

Specify up to 3 main products or services that you provide and the estimated percentage of revenue derived from each:

%

%

%

Sources of Income

Turnover (H)	Commercial Activity (G\$)	Non-Commercial Activity (G\$)
<div>*18</div> Turnover	<div>,</div> <div>,</div> <div>,</div> <div>,</div>	<div>,</div> <div>,</div> <div>,</div> <div>,</div>
Profits (I) <div>For losses, put a minus sign in the red box</div>		
<div>*19</div> <div>A</div> Profits/Losses from working of Estates or the Cultivation of land, etc.		<div></div> <div>,</div> <div>,</div> <div>,</div> <div>,</div>
<div>*20</div> <div>B</div> Profits/Losses from any Trade, Business, Profession or Vocation	<div></div> <div>,</div> <div>,</div> <div>,</div> <div>,</div>	<div></div> <div>,</div> <div>,</div> <div>,</div> <div>,</div>
<div>*21</div> <div>C</div> Dividends, Interest or Discounts from sources within Guyana		<div>,</div> <div>,</div> <div>,</div> <div>,</div>
<div>*22</div> <div>C</div> Dividends, Interest or Discounts from sources out of Guyana		<div>,</div> <div>,</div> <div>,</div> <div>,</div>
<div>*23</div> <div>D</div> All Charges or annuities, etc. (enter value from line 38)		<div>,</div> <div>,</div> <div>,</div> <div>,</div>
<div>*24</div> <div>D</div> Net Rents		<div></div> <div>,</div> <div>,</div> <div>,</div> <div>,</div>
<div>*25</div> <div>D</div> Royalties (enter value from line 36)		<div>,</div> <div>,</div> <div>,</div> <div>,</div>
<div>*26</div> <div>D</div> Premiums (enter value from line 37)		<div>,</div> <div>,</div> <div>,</div> <div>,</div>
<div>*27</div> <div>Total Profits (excluding Losses) under lines 19 to 26</div>	<div>,</div> <div>,</div> <div>,</div> <div>,</div>	<div>,</div> <div>,</div> <div>,</div> <div>,</div>

Tax Breakdown

Income (J)		Commercial Activity (G\$)				Non-Commercial Activity (G\$)					
*28	Gross Receipts or Gross Sales (enter totals from cols. 2 & 3 of Sched. J.01 resp.)		,	,	,	,		,	,	,	,
*29	Returns and Discounts Allowed		,	,	,	,		,	,	,	,
*30	Balance (line 28 minus line 29)		,	,	,	,		,	,	,	,
*31	Cost of Sales or Operations (enter value of line 7 from cols 2 & 3 of Sched. J.02 resp.)		,	,	,	,		,	,	,	,
*32	Gross Profits (line 30 minus line 31)		,	,	,	,		,	,	,	,
*33	Dividends and other Distributions (enter total from col. 11 of Sched. J.03)							,	,	,	,
*34	Interest (enter sum of totals from cols. 5 & 6 of Sched. J.04)							,	,	,	,
*35	Rents (Gross; enter total from col. 6 of Sched. J.05 (a))							,	,	,	,
*36	Royalties							,	,	,	,
*37	Premiums (enter total from col. 4 of Sched. J.06)							,	,	,	,
*38	Charges or Annuities, etc (enter total from col. 5 of Sched. J.06)							,	,	,	,
*39	Balancing Charge (enter total from col. 8 of Sched. J.07)							,	,	,	,
*40	Capital Gains deemed Income (enter net gains from cols. 8 & 9 of Sched. J.08 resp.)		,	,	,	,		,	,	,	,
*41	Income not subjected to Corporation Tax (enter totals from cols. 2 & 3 of Sched. J.09 resp.)		,	,	,	,		,	,	,	,
*42	Other Income		,	,	,	,		,	,	,	,
*43	Total Income (add from lines 32 to 42)		,	,	,	,		,	,	,	,

Deductions & Allowances (K)

*44	Remuneration of Directors (Close Companies Only) (enter totals from cols. 11 & 12 of Sched. K.01)		,	,	,	,		,	,	,	,
*45	Employment Costs (Salaries, Wages, Allowances, Bonuses, etc)		,	,	,	,		,	,	,	,
*46	Repairs and maintenance		,	,	,	,		,	,	,	,
*47	Bad and Doubtful Debts (enter totals from col. 7 & 8 of Sched. K.02 resp.)		,	,	,	,		,	,	,	,
*48	Gross Payments (enter totals from cols. 5 & 6 of Sched. K.03 (a) resp.)		,	,	,	,		,	,	,	,
*49	Rates and Taxes (enter total from col. 3 of Sched. K.04)		,	,	,	,		,	,	,	,
	Advertising		,	,	,	,		,	,	,	,
*51	Contributions to Approved Funds, Schemes or Plans (enter total from col. 5 of Sched. K.05)		,	,	,	,		,	,	,	,
*52	Initial Allowance (enter total from col. 8 of Sched. K.06)							,	,	,	,
*53	Wear and Tear Allowances (enter totals from cols. 10 & 11 of Sched. K.06 resp.)		,	,	,	,		,	,	,	,
*54	Balancing Allowance (enter total from col. 9 of Sched. J.07)							,	,	,	,

Deductions & Allowances (cont'd)		Commercial Activity (G\$)				Non-Commercial Activity (G\$)			
*55	Export Allowance (enter total from col. 8 of Sched. K.07)								
*56	Land Dev. Exp. Allow. (enter value for curr. yr from col. 4 of Sched. K.08)								
*57	Donations under Covenant (enter totals from cols. 6 & 7 of Sched. K.09 resp.)								
*58	Preference Dividends Paid (enter totals from cols. 7 & 8 of Sched. K.10 resp.)								
*59	Other Deductions								
*60	Total Deductions & Allowances (add from lines 44 to 59)								
*61	Income before income not subject to tax (line 43 minus line 60)								
Income Not Subject to Tax (L)									
*62	Tax Exempt Income (enter totals from cols. 2 & 3 of Sched. L.01 resp.)								
*63	Capital Gains from Disposal								
*64	Tax Holiday Income								
*65	Other Income Not Subject to Tax (enter totals from cols. 2 & 3 of Sched. L.02 resp.)								
*66	Total Income Not Subject to Tax (add from lines 62 to 65)								
*67	Chargeable Profits (enter value from cols. 4 & 5 of Sched. L.03 resp.)								
*68	Tax on Chargeable Profits								
*69	Total Tax on Chargeable Profits								
Tax Credits (M)		G\$							
*70	Export Credit ¹								
*71	Tourism Activities Credit ¹								
*72	Double Tax Relief (enter value from col. 8 of Sched. M.01)								
*73	Tax Relief for Losses								
*74	MCT Credit (enter value from col. 8 for curr. yr of Sched. M.02)								
*75	Tax Deducted at Source (enter total from col. 2 of Sched. M.03)								
*76	Advance Corp. Taxes Paid								
*77	Remission								
*78	Other Tax Credits								
*79	Total Tax Credit (add from lines 70 to 78)								
*80	Tax Due (If line 69 is greater than line 79, enter difference)								
*81	Tax Refundable (If line 79 is greater than line 69, enter difference)								

¹Applicable for Year of Assessment 2019 and onwards