



Value Added Tax Return – Imported Services

Instructions & Guidelines

Who needs to submit this return?

When and Where does this return need to be submitted?

1. The due date for submitting this return is 21st of every month (or the next business day if the 21st is a holiday). 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.

Explanation of terms

Header

Term	Description
Period	Enter the year and month of the period this Return covers
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.

Taxpayer Information

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.

Totals

Term	Description
Number of Transactions	Total number of transactions covered in this Return.
Total Value (GYD)	Sum of the Total Values, in Guyanese dollars, for all the transactions.
Total Value (Original Currency)	
Total VAT Value (GYD)	Sum of the VAT Values for all the transactions

Details of Imported Services Supplied

For each transaction, indicate the following details:

Line No.	Term	Description
	Name of Supplier	The full name of the individual or organisation that supplied the service.
	Start Date	The start date of the service engagement.
	End Date	The end date of the service engagement. If the service has not yet ended, leave blank.
	Country of Origin	The country of origin of the individual or organisation that supplied the service.
	Payable Date	The date service is payable.
	Description	Explanation of the service rendered.
	Total Value (Original Currency)	Total Value of this transaction in the original currency.
	Currency	The three-letter abbreviation of the original currency, for example, USD, CAD, CNY, GBP.
	Total Value (GYD)	Total Value of this transaction in Guyanese Dollars.
	VAT Due (GYD)	Total VAT incurred for this transaction in Guyanese Dollars.