Guyana Revenue Authority

Travel Voucher Tax Return

Electronic Submission Guidelines

Introduction

The Guyana Revenue Authority (GRA) has upgraded its Tax Administration Software and eServices platform, which now offers a facility to upload and manage your submissions online. This document serves to guide you on how to create the electronic file for upload to eServices.

For air carriers who have in the past electronically submitted their TVT Return, please note that there are a few changes to the format of the data.

Who needs to submit this Return?

1. Any proprietor or operator of a business or enterprise which includes transporting passengers by ship or aircraft from Guyana to any place outside of Guyana.
2. The Agent in Guyana of any carrier, whether such proprietor, operator or agent is an individual or a body of persons corporate or unincorporated.
3. Any person who sells or otherwise disposes for the benefit of persons in Guyana the available passenger seats in an aircraft engaged in a chartered flight.

When and Where does this return need to be submitted?

The monthly return is due on the 22nd of each month for the preceding month. The return can only be submitted online using the GRA's eServices.

Process

For air carriers submitting the electronic data, the submission process will be as follows:

1. The air carrier or charterer will prepare the data in the prescribed format and upload same to GRA's eServices using their online account or through a tax agent. A carrier or charterer should **only submit one file per month**.

2. After uploading the file, the system will prompt you for any issues with the file. Please correct and upload again. When all issues are resolved, then you can submit the return.

File Requirements

The electronic file must be provided in a **comma separated values (csv)** format with a comma used as the separator. Each row must include all fields even if no data is provided.

A row represents the ticket details of passengers over the return period.

The first row of the csv file must contain the column headings; refer to the **Name** column in the tables "**Row 2 to n**" and "**Last Row**" below.

The name of the file should follow the pattern:

tvt-[Carrier Name]-[YYYY]-[MM].csv   e.g., tvt-Liat-2020-03.csv

There should be no spaces in the file name.

The table below explains the new electronic format for the electronic file submission:

Row 2 to n

Column No.	Name	Description
1	Ser	Sequential line or transaction number.
2	Ticket_Issue_Date	Date Ticket Issued in the format of YYYY-MM-DD.
3	Ticket_No_Issued	Ticket Number Issued.
4	Passport_No	Passenger's Passport Number.
5	First_Name	Passenger's First Name.
6	Last_Name	Passenger's Last Name. If a passenger only has one name, enter it here.
7	Other_Names	Passenger's middle names or other names.
8	Date_Of_Birth	The passenger's date of birth in the format of YYYY-MM-DD.
9	Port_of_Origin	The code of the port the passenger first originated from. Use the IATA 3-letter location codes for airports or the ISO Port Code for sea ports.
10	Ultimate_Destination	The code of the final port the passenger is destined for. Use the IATA 3-letter location codes for airports or the ISO Port Code for sea ports.
11	Fare_Foreign	The base (taxable) fare of this ticket in United States Dollar (USD). Round value to 2 decimal places. Do not include any commas or other separators in the number.
12	Exchange_Rate	The exchange rate at the time of ticket purchase. Round value to 2 decimal places. Do not include any commas or other separators in the number.

13	Fare_Local	The base (taxable) fare of this ticket in Guyanese Dollars (GYD). Round value to 2 decimal places. Do not include any commas or other separators in the number.
14	Collected	The value of the Travel Voucher Tax in Guyanese Dollars (GYD). Round value to 2 decimal places. Do not include any commas or other separators in the number.
15	Refunded	The value of the Travel Voucher Tax refunded to passenger, in Guyanese Dollars (GYD). Round value to 2 decimal places. Do not include any commas or other separators in the number.
16	Exempted	The value of the Travel Voucher Tax exempted, in Guyanese Dollars (GYD). Round value to 2 decimal places. Do not include any commas or other separators in the number.
17	Non_Collection_Reason	In the case when the TVT was refunded, what was the reason for the non-collection. The allowable values are: - Presidential Family[1], - Government Representatives[2], - UN Representatives[3], - Ship/Aircraft Crew, - On-Duty Naval/Military/Air Force, - Exemption Letter Holders[4], - Diplomatic Passport Holders, - Ship Traveller[5], - In-transit passengers, - Cancellation of Flight, - Change of Flight. Explanation notes: 1: President, his wife and children under the age of twenty-one years 2: Government representatives, wives and children under the age of twenty-one years 3: UN representatives, wives and children under the age of twenty-one years 4: Exemption Letter Holders from GRA or Automatic Tax Exemption. 5: any traveler by ship whose voyage will not entail travelling by sea

Last Row

Column No.	Name	Description
1	Ser	Total number of passengers listed/submitted on this Return.
2	Ticket_Issue_Date	The Start Date of the period covered by this Return, in the format of YYYY-MM-DD.
3	Ticket_No_Issued	The End Date of the period covered by this Return, in the format of YYYY-MM-DD.
4	Passport_No	The Taxpayer Registration Number (TIN) of the carrier.
5	First_Name	The name of the carrier.
6	Last_Name	The local registered address of the carrier.
7	Other_Names	*Leave Blank*
8	Date_Of_Birth	*Leave Blank*
9	Port_of_Origin	*Leave Blank*
10	Ultimate_Destination	*Leave Blank*
11	Fare_Foreign	*Leave Blank*

12	Exchange_Rate	*Leave Blank*
13	Fare_Local	*Leave Blank*
14	Collected	The total value of the Travel Voucher Tax for the period (Guyanese Dollars (GYD)). Do not include any commas or other separators in the number. Do not include cents.
15	Refunded	The total value of the Travel Voucher Tax refunded for the period (Guyanese Dollars (GYD)). Do not include any commas or other separators in the number. Do not include cents.
16	Exempted	The total value of the Travel Voucher Tax exempted (Guyanese Dollars (GYD)). Do not include any commas or other separators in the number. Do not include cents.
17	Non_Collection_Reason	*Leave Blank*