



Tax on Betting Return

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 14th of every month (or the next business day if the 14th 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
Amendment	Tick this box if you are making changes to a Return that was already submitted to the GRA.

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.

Transaction Period

Line No.	Term	Description
4	Start Date	The start date of the period covered by this Return.
5	End Date	The end date of the period covered by this Return.

Summary of Transactions

Line No.	Term	Description
6	Number of Transactions	Total number of transactions for this period.

7	Gross Value (GYD)	Total Gross Value for all transactions, in Guyanese Dollars.
8	Rate of Taxes (percentage)	Rate of Taxes, as a percentage.
9	Total Tax Payable	Gross Value * Rate of Taxes