

### Who needs to submit this Return?

Miners who employ tributors. Tributors are persons engaged in the gold or diamond mining industry who are rewarded for their labour under the tribute system, and includes drivers, cooks, sailors, general managers, or persons engaged in the site operations.

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

1. The quarterly return is due at the **end of each quarter**: 1 April, 1 July, 1 October, 31 December. The **yearly (reconciliation) return** is due on or before the 28<sup>th</sup> February each year for the preceding year. You are encouraged to file as early as possible.
2. This return must be submitted at one of GRA's offices or approved sites across the country or P.O. Box 10406.

### How to fill this Return?

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

### Explanation of terms

#### Header

Term	Description
Period/Year	In the case of the quarterly Return, enter the Period covered, that is, the start and the end dates of the period. Example, January to March.  In the case of the yearly Return, enter the Year in which the income was earned and tax was deducted.
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 the information the GRA currently has, fill in the correct information in the line item and tick this box.

## Summary

Line No.	Term	Description
4	Total Number of Employees	Total Number of Employees submitted (across all the sheets)
5	Total Income	Total Income paid to Tributors (across all the sheets)
6	Total Tax Deducted	Total Tax Deducted (across all the sheets)

## Return Details

Term		Description
#		The sequential line number.
TIN/ID		Tributor's Tax Identification Number (TIN) and/or National Identification Number
First Name, Last Name		Tributor's First Name followed by Last Name.
Address		Address of Tributor
Cell Phone #		Tributor's Cell Phone number. Do not use characters such as dashes or hyphens or spaces.
Date of Birth		Tributor's Date of Birth
Total Income		Total Income earned by Tributor for the period.
Tax Deducted		Total Tax Deducted for the period.