



Premium Tax Summary Declaration

Instructions & Guidelines

Who needs to submit this return?

When and Where does this return need to be submitted?

1. The due date for this Return is the 15th of each month. 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.

Withholder

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.

Recipient/Withholdee

Line No.	Term	Description
3	Name	Full name of the individual or organisation that XXXXXX

Client

Line No.	Term	Description
4	Taxpayer Identification Number	Details of the intermediary party.
5	Name	

Transaction Period

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

Gross Payments

Term	Description