



CONFIDENTIAL

Guyana Revenue Authority Corporation Tax Return

Year of Assessment

G0003 v2

Please read all instructions carefully and consult the guidelines provided at the end of this return. It is a serious offence to make a false Corporation Return.

Identification (A)

Amendment

*1 Taxpayer Identification Number	3 Small Business Certificate #
2 Registration Number	

Organisation Details (B)

*4 Registered Name	Changed? <input type="checkbox"/>
5 Business/ Trading Name(s)	Changed? <input type="checkbox"/>

Address (C)

*6 Business Address	Changed? <input type="checkbox"/>	7 Legal Address (if different from Business Address)	Changed? <input type="checkbox"/>
Line 1		Line 1	
Line 2		Line 2	
P.O. Box		P.O. Box	
Country		Country	

Miscellaneous Information (D)

*8 Accounting Period	From:	To:	*9 <input type="checkbox"/> Commercial Company <input type="checkbox"/> Non Commercial Company
			(A company is considered Commercial when at least 75% of its gross income is derived from trading in goods not manufactured by it. Long-term insurance company is considered a Non-Commercial company.)
*10 <input type="checkbox"/> Resident <input type="checkbox"/> Non-Resident	(Specify Country Headquartered in):		
*11 Is company a subsidiary or an affiliate of a foreign company?	<input type="checkbox"/> Yes <input type="checkbox"/> No	If yes, enter the country:	
Local Parent Organisation	TIN:	Name:	
*12 Was there a change of ownership over this period?	<input type="checkbox"/> Yes <input type="checkbox"/> No		
*13 Financial Statements submitted:	<input type="checkbox"/> Audited <input type="checkbox"/> Unaudited		

Tax Summary (E)

G\$

*14 Tax Due (enter value from line 83)	,	,	,	,
*15 Tax Refundable (enter value from line 84)	,	,	,	,

*Declaration (F)

I, , declare that this is a true and correct Return of the whole of the profits of this company from every source whatsoever chargeable under the Corporation Tax Act, and the schedules & statements included in the Return are true and correct, and I further declare that I am authorised by to sign the Return on behalf of the said company.

Given under my hand this _____ Signature _____ Position/Capacity in which Return is made _____

Indicate whether proprietor, director, manager, secretary, office holder in club or association duly authorised

If absent from the country, state the name and address of the agent in the Country:

First Name Last Name Address

State whether the Return is made:

As the Secretary or other responsible Officer of any Corporate Body

As an Attorney, Agent, Factor, Trustee, Manager, etc. of any person

Business Activity (G)

*16 Describe your major business activity with as much detail as possible:

*17 Specify up to 3 main products or services that you provide and the estimated percentage of revenue derived from each:

		%
		%
		%

Sources of Income

Turnover (H)	Commercial Activity (G\$)	Non-Commercial Activity (G\$)
*18 Turnover	, , , ,	, , , ,

Profits (I)	For losses, put a minus sign in the red box	
*19 A Profits/Losses from working of Estates or the Cultivation of land, etc.		, , , ,
*20 B Profits/Losses from any Trade, Business, Profession or Vocation	, , , ,	, , , ,
*21 C Dividends, Interest or Discounts from sources within Guyana		, , , ,
*22 C Dividends, Interest or Discounts from sources out of Guyana		, , , ,
*23 D All Charges or annuities, etc. (enter value from line 38)		, , , ,
*24 D Net Rents		, , , ,
*25 D Royalties (enter value from line 36)		, , , ,
*26 D Premiums (enter value from line 37)		, , , ,
*27 Total Profits (excluding Losses) under lines 19 to 26	, , , ,	, , , ,

Tax Breakdown

Income (J)	Commercial Activity (G\$)				Non-Commercial Activity (G\$)				
*28 Gross Receipts or Gross Sales	,	,	,	,	,	,	,	,	
*29 Returns and Discounts Allowed	,	,	,	,	,	,	,	,	
*30 Balance (line 28 minus line 29)									
*31 Cost of Sales or Operations	,	,	,	,	,	,	,	,	
*32 Gross Profits (line 30 minus line 31)									
*33 Dividends and other Distributions					,	,	,	,	
*34 Interest					,	,	,	,	
*35 Rents					,	,	,	,	
*36 Royalties					,	,	,	,	
*37 Premiums					,	,	,	,	
*38 Charges or Annuities, etc					,	,	,	,	
*39 Balancing Charge					,	,	,	,	
*40 Capital Gains deemed Income	,	,	,	,	,	,	,	,	
*41 Income not subjected to Corporation Tax	,	,	,	,	,	,	,	,	
*42 Other Income	,	,	,	,	,	,	,	,	
*43 Total Income (add from lines 32 to 42)									
Deductions & Allowances (K)									
*44 Remuneration of Directors (Close Companies Only)	,	,	,	,	,	,	,	,	
*45 Employment Costs (Salaries, Wages, Allowances, Bonuses, etc)	,	,	,	,	,	,	,	,	
*46 Repairs and maintenance	,	,	,	,	,	,	,	,	
*47 Bad and Doubtful Debts	,	,	,	,					
*48 Gross Payments	,	,	,	,	,	,	,	,	
*49 Rates and Taxes	,	,	,	,	,	,	,	,	
*50 Advertising	,	,	,	,	,	,	,	,	
*51 Contributions to Approved Funds, Schemes or Plans	,	,	,	,	,	,	,	,	
*52 Initial Allowance					,	,	,	,	
*53 Wear and Tear Allowances	,	,	,	,	,	,	,	,	
*54 Balancing Allowance					,	,	,	,	

Deductions & Allowances (cont'd)		Commercial Activity (G\$)				Non-Commercial Activity (G\$)			
*55	Export Allowance					,	,	,	,
*56	Land Dev. Exp. Allow.					,	,	,	,
*57	Donations under Covenant	,	,	,	,	,	,	,	,
*58	Preference Dividends Paid	,	,	,	,	,	,	,	,
*59	Interest Expense	,	,	,	,	,	,	,	,
*60	Rental, lease and licence payments	,	,	,	,	,	,	,	,
*61	Contractor and sub-contractor payments	,	,	,	,	,	,	,	,
*62	Other Deductions	,	,	,	,	,	,	,	,
*63	Total Deductions & Allowances (add from lines 44 to 62)					,	,	,	,
*64	Income before income not subject to tax (line 43 minus line 63)								

Income Not Subject to Tax (L)		Commercial Activity (G\$)				Non-Commercial Activity (G\$)			
*65	Tax Exempt Income					,	,	,	,
*66	Capital Gains from Disposal					,	,	,	,
*67	Tax Holiday Income					,	,	,	,
*68	Other Income Not Subject to Tax					,	,	,	,
*69	Total Income Not Subject to Tax (add from lines 65 to 68)					,	,	,	,
*70	Chargeable Profits								
*71	Tax on Chargeable Profits					,	,	,	,
*72	Total Tax on Chargeable Profits								

Tax Credits (M)		G\$							
*73	Export Credit ¹					,	,	,	,
*74	Tourism Activities Credit ²					,	,	,	,
*75	Double Tax Relief					,	,	,	,
*76	Tax Relief for Losses					,	,	,	,
*77	MCT Credit					,	,	,	,
*78	Tax Deducted at Source					,	,	,	,
*79	Advance Corp. Taxes Paid					,	,	,	,
*80	Remission					,	,	,	,

Tax Credits (M) (cont'd)

G\$

*81	Other Tax Credits					
		,	,	,	,	
*82	Total Tax Credit (add from lines 73 to 81)					
		,	,	,	,	

*83	Tax Due (If line 72 is greater than line 82, enter difference)					
		,	,	,	,	
*84	Tax Refundable (If line 82 is greater than line 72, enter difference)					
		,	,	,	,	

Balance Sheet items

G\$

Current assets (as at balance date)						
*85	Accounts receivable (debtors)					
		,	,	,	,	
*86	Cash and deposits					
		,	,	,	,	
*87	Other current assets					
		,	,	,	,	
Fixed assets (closing accounting value)						
*88	Vehicles					
		,	,	,	,	
*89	Plant and machinery					
		,	,	,	,	
*90	Furniture and fittings					
		,	,	,	,	
*91	Land					
		,	,	,	,	
*92	Buildings					
		,	,	,	,	
*93	Other fixed assets					
		,	,	,	,	
Other non-current assets (as at balance date)						
*94	Intangibles					
		,	,	,	,	
*95	Shares/ownership interests					
		,	,	,	,	
*96	Term deposits					
		,	,	,	,	
*97	Total assets (add from lines 85 to 96)					
		,	,	,	,	
Current liabilities (as at balance date)						
*98	Provisions					
		,	,	,	,	
*99	Accounts payable (creditors)					
		,	,	,	,	
*100	Current loans					
		,	,	,	,	
*101	Other current liabilities					
		,	,	,	,	
*102	Total current liabilities (add from lines 98 to 101)					
		,	,	,	,	
*103	Non-current liabilities (as at balance date)					
		,	,	,	,	
*104	Total liabilities (add from lines 102 to 103)					
		,	,	,	,	
*105	Owners' equity					
		,	,	,	,	

Other information**G\$**

*106	Royalty Payments	,	,	,	,
*107	Management Fees	,	,	,	,
*108	Other payments pertaining to non-residents	,	,	,	,
*109	Insurance (including reinsurance)	,	,	,	,

¹ Applicable for Year of Assessment 2019 to Year of Assessment 2021

² Applicable for Year of Assessment 2019 and onwards