



Children Declaration Form For Employee, Employer and Self-employed Persons

Instructions and Guidelines:

Introduction

An employee who is eligible for a deduction in respect of a child under the age of eighteen (18) years will be required to fill out the Children Declaration Form and submit the completed form with the relevant attachment(s) to their employer so that the employer can grant the deduction from their salary monthly.

A self-employed person may claim this deduction annually when submitting an annual Income Tax return.

Child Allowance(s)

Section 20 (1)(b) of the Income Tax Act, Chapter 81:01, allows for an annual deductible child allowance of one hundred and twenty thousand dollars (\$120,000) for each eligible child under the age of eighteen years old.

This allowance must not exceed ten thousand dollars (\$10,000) monthly per child and will be apportioned according to the individual's earning period.

Only one person will be entitled to claim allowance for each child.

Definitions:

“**person**” includes a mother, father, stepmother or step-father, adoptive parents, guardian and any person who has treated a child as a child of the family.

“**child**” includes a step-child, or child adopted by law or a child of the family within the meaning of the Family and Dependants Provision Act;

Who needs to submit this declaration form?

An employee who has children under the age of eighteen (18) years old and is eligible for a deduction in respect of a child will be required to fill out the Children Declaration Form and submit the completed form to their employer.

Any person who is self-employed and has children under the age of eighteen (18) years old.

How can one access this form?

The Children Declaration Form (G0025) is available on the GRA website www.gra.gov.gy

What supporting documents are required to accompany the Children Declaration Form?

1. The Birth Certificate of the child
2. Adoptive Certificate of the child
3. Custody Order
4. Any other documents that prove legal or physical custody of the child

When and where does this declaration need to be submitted and claims made?

Government employees

1. (a) In keeping with Finance Circular No.4/2025 government employees elected to claim the deduction must submit the completed Child Declaration Form with the relevant attachment(s) (Copy of birth certificate of child /children, and where applicable, documents to support physical or legal custody of the child) to the Personnel Division.

(b) The Personnel Division of the Budget Agency will be required to **review** and **verify** the information on the Children Declaration Form using copies of the birth certificate(s) and other documents to support physical or legal custody of the child

(c) The Head of the Budget Agency must review, verify, and certify the children Declaration Forms and submit them on the spreadsheet provided by the Ministry of Finance.

Employees other than Government employees

- (a) Other employees must submit the completed Child Declaration Form with the relevant attachment(s) to their employer.

(b) Employers will be required to **review** and **verify** the information on the Children Declaration Form using the supporting documents submitted to grant the deduction from the employee's salary.

(c) Child deduction allowance must not be granted to the employee by the employer in the absence of a declaration on the Children Declaration Form.

(d) Only the person/parent elected will be entitled to claim the allowance for each eligible child

- (e) A deduction of \$10,000 monthly shall be granted to the employee for each eligible child under the age of eighteen (18) years.
- (f) A **new declaration form** must be submitted immediately in case of any changes, for, example,
 - (a) birth of child
 - (b) adoption of a child
 - (c) Death of a child
- (g) Separate Forms must be submitted where claims are being made for each child in cases where the elected parent may have children with different persons, as both parent/person and the other individual will be required to sign the Form where applicable.
- (h) The employer will be required to make the necessary adjustment(s) to the employee's salary based on the declaration made on the **Children Declaration Form**.
- (i) Self-employed persons are required to submit the declaration form with their Income Tax Return to the Guyana Revenue Authority and provide the supporting documents (Birth Certificate, Adoptive Certificate, Custody Order). The Children Declaration Form must accompany their Income Tax Returns on or before April 30.

The Table below explains the format for the form:

	Year of Income	To be inserted at the Top right-hand corner of the Form
	Declarant Identification (A)	To be completed by Parent/Person claiming the Child Benefit
1	Identification (A) – Information about you	
2	Taxpayer Identification Number	Insert personal Taxpayer Identification number here
3	First Name	Insert first name here
4	Last Name	Insert last name here
5	Relationship to Child	Insert relationship to the child (mother, father, stepmother or step-father, adoptive parents, guardian)
	Declaration (B)	To be completed by the <u>Parent not</u> claiming the Child Benefit
6	Taxpayer Identification Number	Insert personal Taxpayer Identification number here
7	ID/PP#	Insert National Identification Card or your Passport Number
8	Relationship to Child	Insert relationship to the child (mother, father, stepmother or step-father, adoptive parents, guardian)
9	First Name	Insert first name here
10	Last Name	Insert last name here
11	In the Absence of Other Parent	The Parent/Person making the claim must indicate the reason for the absence of the Other Parent/Person
	Children Details (C) – Details for each child, below the age of 18, alive during the year, for which a deduction is being claimed	Details for each child, below the age of 18, alive during the year
6	Column 2 - First Name	Insert first name here
7	Column 3 - Last Name	Insert last name here
8	Column 4 - Other Names	Insert other names of the child
9	Column 5 - Date of Birth	Insert Date of Birth of the child (YY, MM, DD)
10	Column 6 – Sex of the Child	Insert Male(M) or Female (F) to distinguish the gender of the child
11	Column 7 - Birth Certificate No. Division /Center No.	Insert Birth Certificate Number of the child
		Insert relationship to the child (mother, father, stepmother or step-father, adoptive parents, guardian)
	Declaration (D) Declaration of Election	
	Declarant’s Signature:	Employee must affix their own signature here.
	Other Parent’s Signature	Other parent must affix their own signature here.
	Date	Insert (YY, MM, DD)
	Declaration in the Absence of an Election (E)	

	Signature	Employee must affix their own signature here.
	Date	Insert (YY, MM, DD)