



THE GENERAL CONSUMPTION TAX ACT  
**GENERAL CONSUMPTION TAX RETURN**  
( TOURISM ACTIVITIES )

**FORM 4D**

**Please Read Instructions Overleaf before Completing this Return**

**Section A: GENERAL INFORMATION**

1. Name of Business	2. Taxpayer Registration Number (TRN) -
4. Address of Business	3. Return Period Month 2 0 0 1 to 2 0 Month Day 5. Tick if applicable. <input type="checkbox"/> New Address <input type="checkbox"/> Revised Return

**Section B: SUPPLIES (Goods & Services)**

Total Supplies made during the Period	6	
Exempt Supplies	7	
Export Supplies	8	
Zero-Rated Supplies	9	
	10	0.00
Taxable Supplies (Subtract Line 10 from Line 6)	11	0.00

**Section C: OUTPUT TAX**


Non-Tourism Revenues at Standard Rate	12		x	Rate	%	=	13	0.00
Non-Tourism Revenues at Other Rate(s)	14		x	Rate	%	=	15	0.00
Tourism Revenue	01	0.00						
Gratuities	02							
Net Tourism Revenue (Subtract Line 02 from Line 01)	03	0.00	x	Rate	%	=	04	0.00
Imported Services (Exclude from Line 6 above)	15a		x	Rate	%	=	15b	0.00
GCT Due on Goods Used for Exempt Activities, Personal Use and other Adjustments	16							
Total Output Tax (Add Lines 13, 15, 04, 15b & 16)	17							0.00

**Section D: INPUT TAX/ TAX CREDIT**

Total Local Purchases & Expenses that Qualify for Credit	18	
GCT on Local Purchases & Expenses that Qualify for Credit	19	
GCT Paid on Imports	22	
GCT on Capital Goods that Qualify for Credit	23	
GCT withheld by Tax Withholding Entities (To claim, return must be e-filed with details as per Table 1 below)	23a	0.00
GCT on Imported Services	23b	
Adjustments - Specify:	24	
Total Input Tax (Add Lines 19, 22, 23, 23a, 23b and 24)	25	0.00

**TABLE 1 - DETAILS OF WITHHOLDING TAX CREDIT (CERTIFICATES CLAIMED)**

Tax Withholding Certificate Number	Tax Withholding Certificate Date	TRN of Tax Withholding Entity	Name of Tax Withholding Entity	Value of Supply (\$)	GCT Withheld (\$)

<b>Section E: GCT PAYABLE / CREDITABLE</b>		26	0.00	<b>OFFICIAL USE</b>
GCT Payable/Creditable . . . . .		27		
Balance Brought Forward: Payable/Creditable . . . . .		28	0.00	
Total (Add Lines 26 and 27) . . . . .		29		
GCT Being Paid this Period . . . . .		30	<input type="checkbox"/> Refund <input type="checkbox"/> Credit	
If amount at Line 26 is negative, tick appropriate box at Line 30				
<b>Section F: DECLARATION: (To be signed by Taxpayer only)</b> I declare that to the best of my knowledge and belief this is a true and correct statement of the information and particulars given on this form.				
Name of Responsible Officer _____  Signature _____				Title _____  Date _____
<b>Representative's Details - (To be completed if prepared by person other than Taxpayer)</b>				
Preparer's Name (Individual/Firm)		Address		
TRN	Contact Number	Signature	Date	

## INSTRUCTIONS

This form is to be completed **ONLY** by Registered taxpayers carrying out Tourism Activities prescribed in Part II of the Second Schedule of the General Consumption Tax Regulations, Item 12(1). Please type or print the required information. Do not use a pencil. Use blue or black ink pen only. All dollar value amounts should be rounded to the nearest whole number. Complete all applicable Sections in A to F.

### **Section A: GENERAL INFORMATION**

Box 1 : Name of Business - Enter information as stated on the GCT Certificate of Registration.

Box 2 : Taxpayer Registration Number (TRN) - Enter number (TRN) commencing with the first box on the left.

Box 3 : Return Period - Monthly Returns e.g. October 2000 enter: 2000-10-01 to 2000-10-31

Box 4: Address of Business - Enter the address from which the business operates.

Box 5: Please tick appropriate box to indicate new address or revised return.

### **Section B: SUPPLIES (Goods & Services)**

Include all activities relating to supplies (sales) during the Return Period. For business enterprises in the service sector the value of sales must include the amount charged for Fees.

### **Section C: OUTPUT TAX**

Calculate tax on supplies (sales) during the Return Period.

### **Section D: INPUT TAX/ TAX CREDIT**

**NOTE:** Line 20 "GCT for Imports that Qualify for Credit" and Line 21 "GCT Deferred on Imports" are no longer applicable and have been removed from the form.

Report tax paid on goods and services incurred in carrying on the taxable activity during the period.

Line 23a: GCT withheld by Tax Withholding Entities - Enter the total value of GCT withheld by Tax Withholding Entities (i.e. currently Government Entities) for the period. To claim this tax credit you must:

- Possess a "Certificate for GCT Withheld" (Form 5) issued by a Tax Withholding Entity.
- File your return online!

### **Section E: GCT PAYABLE/ CREDITABLE**

Line 27 should include penalty, interest and surcharge.

Where output tax exceeds input tax, the difference should be remitted to the Collector of Taxes plus any penalties, interest and/or surcharge balances from previous periods. Where input tax exceeds output tax, you are required to indicate how the credit should be treated by placing a tick in the appropriate box at Line 30.

**NOTE:** If a refund is requested and has not been received by the time the next Return is filed, do not take a credit against the tax due.