



CONFIDENTIAL

# Guyana Revenue Authority

## Corporation Tax Return

Year of Assessment

G0003 v1

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.

 Amendment**Identification (A)**

*1 Taxpayer Identification Number	3 Small Business Certificate #	<input type="text"/>
2 Registration Number		

**Organisation Details (B)**

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

**Address (C)**

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

**Miscellaneous Information (D)**

*8 Accounting Period	*9 <input type="checkbox"/> Commercial Company <input type="checkbox"/> Non Commercial Company
From:	To:
(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):	<input type="text"/>
*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: <input type="text"/>
*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	

<b>Tax Summary (E)</b>		<b>G\$</b>
*14 Tax Due (enter value from line 80)		
*15 Tax Refundable (enter value from line 81)		

**Declaration (F)**

I, <input type="text"/> , declare that this is a true and correct Return of the whole of the profits of this	
First Name	Last Name
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 <input type="text"/>	
to sign the Return on behalf of the said company.	
Given under my hand this	Signature <input type="text"/>
Position/Capacity in which Return is made <input type="text"/>	
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:

<input type="text"/> First Name	<input type="text"/> Last Name	<input type="text"/> 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:

<input type="text"/>	%
<input type="text"/>	%
<input type="text"/>	%

## 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 (enter totals from cols. 2 & 3 of Sched. J.01 resp.)	, , , ,	, , , ,
*29 Returns and Discounts Allowed	, , , ,	, , , ,
*30 Balance (line 28 minus line 29)	, , , ,	, , , ,
*31 Cost of Sales or Operations (enter value of line 7 from cols 2 & 3 of Sched. J.02 resp.)	, , , ,	, , , ,
*32 Gross Profits (line 30 minus line 31)	, , , ,	, , , ,
*33 Dividends and other Distributions (enter total from col. 11 of Sched. J.03)	, , , ,	, , , ,
*34 Interest (enter sum of totals from cols. 5 & 6 of Sched. J.04)	, , , ,	, , , ,
*35 Rents (Gross; enter total from col. 6 of Sched. J.05 (a))	, , , ,	, , , ,
*36 Royalties	, , , ,	, , , ,
*37 Premiums (enter total from col. 4 of Sched. J.06)	, , , ,	, , , ,
*38 Charges or Annuities, etc (enter total from col. 5 of Sched. J.06)	, , , ,	, , , ,
*39 Balancing Charge (enter total from col. 8 of Sched. J.07)	, , , ,	, , , ,
*40 Capital Gains deemed Income (enter net gains from cols. 8 & 9 of Sched. J.08 resp.)	, , , ,	, , , ,
*41 Income not subjected to Corporation Tax (enter totals from cols. 2 & 3 of Sched. J.09 resp.)	, , , ,	, , , ,
*42 Other Income	, , , ,	, , , ,
<b>*43 Total Income (add from lines 32 to 42)</b>	<b>, , , ,</b>	<b>, , , ,</b>
Deductions & Allowances (K)		
*44 Remuneration of Directors (Close Companies Only) (enter totals from cols. 11 & 12 of Sched. K.01)	, , , ,	, , , ,
*45 Employment Costs (Salaries, Wages, Allowances, Bonuses, etc)	, , , ,	, , , ,
*46 Repairs and maintenance	, , , ,	, , , ,
*47 Bad and Doubtful Debts (enter totals from col. 7 & 8 of Sched. K.02 resp.)	, , , ,	, , , ,
*48 Gross Payments (enter totals from cols. 5 & 6 of Sched. K.03 (a) resp.)	, , , ,	, , , ,
*49 Rates and Taxes (enter total from col. 3 of Sched. K.04)	, , , ,	, , , ,
*50 Advertising	, , , ,	, , , ,
*51 Contributions to Approved Funds, Schemes or Plans (enter total from col. 5 of Sched. K.05)	, , , ,	, , , ,
*52 Initial Allowance (enter total from col. 8 of Sched. K.06)	, , , ,	, , , ,
*53 Wear and Tear Allowances (enter totals from cols. 10 & 11 of Sched. K.06 resp.)	, , , ,	, , , ,
*54 Balancing Allowance (enter total from col. 9 of Sched. J.07)	, , , ,	, , , ,

	<b>Commercial Activity (G\$)</b>	<b>Non-Commercial Activity (G\$)</b>
<b>Deductions &amp; Allowances (cont'd)</b>		
*55 Export Allowance (enter total from col. 8 of Sched. K.07)		
*56 Land Dev. Exp. Allow. (enter value for curr. yr from col. 4 of Sched. K.08)		
*57 Donations under Covenant (enter totals from cols. 6 & 7 of Sched. K.09 resp.)	,	,
*58 Preference Dividends Paid (enter totals from cols. 7 & 8 of Sched. K.10 resp.)	,	,
*59 Other Deductions	,	,
<b>Total Deductions &amp; Allowances (add from lines 44 to 59)</b>	,	,
*61 Income before income not subject to tax (line 43 minus line 60)		
<b>Income Not Subject to Tax (L)</b>		
*62 Tax Exempt Income (enter totals from cols. 2 & 3 of Sched. L.01 resp.)	,	,
*63 Capital Gains from Disposal	,	,
*64 Tax Holiday Income	,	,
*65 Other Income Not Subject to Tax (enter totals from cols. 2 & 3 of Sched. L.02 resp.)	,	,
<b>Total Income Not Subject to Tax (add from lines 62 to 65)</b>	,	,
*67 Chargeable Profits (enter value from cols. 4 & 5 of Sched. L.03 resp.)		
*68 Tax on Chargeable Profits	,	,
<b>*69 Total Tax on Chargeable Profits</b>	,	,
<b>Tax Credits (M)</b>	<b>G\$</b>	
*70 Export Credit <sup>1</sup>	,	,
*71 Tourism Activities Credit <sup>1</sup>	,	,
*72 Double Tax Relief (enter value from col. 8 of Sched. M.01)	,	,
*73 Tax Relief for Losses	,	,
*74 MCT Credit (enter value from col. 8 for curr. yr of Sched. M.02)	,	,
*75 Tax Deducted at Source (enter total from col. 2 of Sched. M.03)	,	,
*76 Advance Corp. Taxes Paid	,	,
*77 Remission	,	,
*78 Other Tax Credits	,	,
<b>Total Tax Credit (add from lines 70 to 78)</b>	,	,
<b>*80 Tax Due</b> (If line 69 is greater than line 79, enter difference)	,	,
<b>*81 Tax Refundable</b> (If line 79 is greater than line 69, enter difference)	,	,

<sup>1</sup>Applicable for Year of Assessment 2019 and onwards