



THE GENERAL CONSUMPTION TAX ACT
GENERAL CONSUMPTION TAX RETURN

FORM 4A

Please Read Instructions Overleaf before completing this Return

Section A: GENERAL INFORMATION 1. Name of Business MB's Trading Company LTD.		2. Taxpayer Registration Number (TRN) 1 1 1 - 2 3 9 - 4 8 3 - 0																						
		3. Return Period to Month Day Year Month Day 2 0 0 4 0 1 0 1 2 0 0 4 0 1 3 1																						
4. Address of Business (Apt. No., Street No. & Name, Postal Zone, Parish) 15 Longbridge Street Lucca, Hanover			5. Tick appropriate box <input type="checkbox"/> New Address <input type="checkbox"/> Revised Return																					
Section B: SUPPLIES (Goods & Services) Total Supplies made during Period 6 1560,000.00 <table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:33%; border: 1px solid black;">7 Exempt Supplies</td> <td style="width:3%; text-align: center;">+</td> <td style="width:33%; border: 1px solid black;">8 Export Supplies</td> <td style="width:3%; text-align: center;">+</td> <td style="width:28%; border: 1px solid black;">9 Zero-Rated Supplies</td> <td style="width:3%; text-align: center;">=</td> <td style="width:10%;"></td> </tr> <tr> <td style="border: 1px solid black; text-align: center;">7</td> <td></td> <td style="border: 1px solid black; text-align: center;">8</td> <td></td> <td style="border: 1px solid black; text-align: center;">9</td> <td></td> <td style="border: 1px solid black; text-align: center;">10</td> </tr> <tr> <td colspan="4"></td> <td style="border: 1px solid black; text-align: center;">10,000.00</td> <td></td> <td style="border: 1px solid black; text-align: center;">10,000.00</td> </tr> </table> Taxable Supplies (Subtract Line 10- from Line 6) 11 1550,000.00				7 Exempt Supplies	+	8 Export Supplies	+	9 Zero-Rated Supplies	=		7		8		9		10					10,000.00		10,000.00
7 Exempt Supplies	+	8 Export Supplies	+	9 Zero-Rated Supplies	=																			
7		8		9		10																		
				10,000.00		10,000.00																		
Section C: OUTPUT TAX Supplies at Standard Rate 12 1550,000.00 15% = 13 232,500.00 Supplies at Other Rate(s) 14 - % = 15 - GCT Due on Goods for Exempt Activities, Personal Use & other Adjustments 16 - Total Output Tax (Add Lines 13, 15 & 16) 17 232,500.00																								
Section D: INPUT TAX/TAX CREDIT Total Local Purchases & Expenses that Qualify for Credit 18 520,000.00 GCT on Local Purchases & Expenses that Qualify for Credit 19 78,000.00 GCT on Imports that Qualify for Credit 20 32,000.00 GCT Deferred on Imports 21 - GCT Paid on Imports (Subtract Line 21 from Line 20) 22 32,000.00 GCT on Capital Goods that Qualify for Credit this Period 23 1,834.00 Adjustments - Specify: 24 Total Input Tax (Add Lines 19, 22, 23 & 24) 25 111,834.00																								
Section E: GCT PAYABLE/CREDITABLE GCT Payable/Creditable (Subtract Line 25 from Line 17) 26 120,666.00 Balance Brought Forward: Payable/Creditable/Zero 27 - Total (Add Lines 26 & 27) 28 120,666.00 GCT Being paid this Period 29 120,666.00 If amount at Line 26 is negative, tick appropriate box at Line 30 30 <input type="checkbox"/> 1) Refund <input type="checkbox"/> 2) Credit		OFFICIAL USE																						
Section F: DECLARATION: 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.																								
Mark Brown _____ Name of Responsible Officer		Director _____ Title																						
_____ Signature		01/02/2004 _____ Date																						
		OFFICE CODE: <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table>																						

INSTRUCTIONS

This form is to be completed by Registered taxpayers who are not using the Quick Method.

Taxpayers carrying out Tourism Activities prescribed in part II of the Second Schedule of the General Consumption Tax Regulations, Item 12(1) should complete FORM 4D (PINK FORM). Taxpayers carrying out General Insurance Activities should complete FORM 4E (YELLOW FORM).

Please TYPE or PRINT the required information. Use blue or black ink pen only. Do not use a pencil. All dollar value amounts should be rounded to the nearest whole number.

Section A: GENERAL INFORMATION

Box 1: Name and Address 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
Bi-Monthly Returns	e.g. October & November 2000 enter:	2000-10-01 to 2000-11-30

Box 5

New Address: Please tick box if address is a New Address.

Revised Returns: Please tick box if return is a Revised Return

Section B SUPPLIES (*Goods & Services*)

Include all activities relating to supplies (sales) during the Return Period. Value of sales must include for business enterprises in the service sector, the amount for Revenue/Fees

Section C: OUTPUT TAX

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

Section D: INPUT TAX/TAX CREDIT

Report tax paid on goods and services in carrying on the taxable activity during the period. Deferment received should not be claimed as a credit as this was never paid.

Section E: GCT PAYABLE/CREDITABLE

Calculate the result of Activities during the period in respect of the tax. Line 27 should include penalty, interest and surcharge. If the amount of output tax exceeds the amount of input tax, then this should be remitted to the Collector of Taxes plus any penalties, etc., imposed for previous periods. If the input tax exceeds the output tax, please clearly indicate whether you are requesting that amount to be credited to your account or refunded. This is achieved by ticking 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.