



The Official Gazette (EXTRAORDINARY) OF GUYANA

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GEORGETOWN, TUESDAY 30TH SEPTEMBER, 2003

TABLE OF CONTENTS

PAGE

Notice – Section 12A of the Tax Act	1282
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FIRST SUPPLEMENT

LEGAL SUPPLEMENT

- A. ACTS - NIL
- B. SUBSIDIARY LEGISLATION - NIL
- C. BILLS - NIL

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TUESDAY 30TH SEPTEMBER, 2003

NOTICE**Under Section 12A of the Tax Act,****Cap. 80:01**

IN EXERCISE OF THE POWER CONFERRED UPON ME BY SECTION 12A(4) OF THE TAX ACT, CAP. 80:01, I HEREBY APPROVE THE FOLLOWING FORMS:-

GRA Form 2S

GRA Form 2S(1)

GRA Form 2S(2)

GRA Form 2S(3)

GRA Form 2S(4)

GRA Form 2S(5)

GRA Form 2S(6)

To be used for the purpose of making payments of tax under the said Section 12A.

Approved this 30th day of September, 2003.

**GUYANA REVENUE AUTHORITY
INTERNAL REVENUE**

To: The Commissioner-General
Guyana Revenue Authority
P.O.Box 10406

Georgetown

Professional's/Business Name

Address

Type of Service

**RETURN OF TAX ON SERVICES PROVIDED BY A PROFESSIONAL PERSON/FIRM
(Sec 12A(4) of the Tax Act)**

Return for the month of

Receipt #	Name of Person to whom Service Provided	Gross Amount Charged \$	Gross Sum Charged for Professional Services Provided	Tax @ Rate of % On Gross Sum Charged for Professional Services Provided
Total:-				

Note: If space above is not sufficient, attach a schedule listing additional persons to whom services were provided using the above format.

Please find enclosed, Cheque for \$ _____ being amount of Tax on Professional Service collected on fees paid by Clients.

Date _____

Signature

PROFESSIONALS

GUYANA REVENUE AUTHORITY
INTERNAL REVENUE

SERVICE TAX REMITTANCE FORM

[Empty rectangular box for stamp or signature]

Tax On Service	For month Of	Service Tax Now Remitted	Cumulative Total to Date

1. THIS PART IS TO BE RETURNED TO YOU WITH
OFFICIAL RECEIPT OF THE COMMISSIONER-GENERAL, GUYANA REVENUE
AUTHORITY
2. SERVICE TAX RECEIVED AFTER THE END OF THE FIRST WEEK
OF THE SUCCEEDING MONTH WILL INCUR PENALTY AND INTEREST
(See NOTE 2 OVERLEAF).

PLEASE REMIT EARLY

GRA FORM 25(1)

PROFESSIONALS
GUYANA REVENUE AUTHORITY
INTERNAL REVENUE

.....
(Business Name of Professional)

Address.....

.....

Tax on Service	For Month of	Service Tax Now Remitted	Cumulative Total to Date

It is hereby certified that the amount now remitted
represents the total Service Tax for the month
shown below.

Signature of Professional
or Authorised Officer.....

Date.....

GRA FORM 25(1)

INSTRUCTIONS TO REAL ESTATE AGENTS

1. Complete one form each month and attach your remittance preferably by cheque made payable to the Guyana Revenue Authority. Cash payments should be made directly to the Cashier and not remitted through the post.
2. The tax payable in respect of each month must be remitted on or before the end of the first week of the succeeding month. Failure to remit as required will incur interest at the existing rate quarterly specified by Commissioner-General.
3. If you discontinue business you must on or before the end of the first week of the following month make a final remittance, if any, and notify the Commissioner-General, Guyana Revenue Authority of the discontinuation in writing. If you are not liable to remit tax in respect of any month, you are required to submit a "NIL" return with an explanation.
4. Complete form in duplicate (affix rubber stamp if available) and keep a copy for your records.
5. The Internal Revenue Department **WILL** notify you by post if the amount of your **CUMULATIVE TOTAL** is not agreed by them.

**GUYANA REVENUE AUTHORITY
INTERNAL REVENUE**

To: The Commissioner –General
Guyana Revenue Authority
P.O.Box 10406
Georgetown

Real Estate Agent's/Business Name

Address

Type of Service

**RETURN OF TAX ON SERVICES PROVIDED BY A REAL ESTATE AGENT
(Sec 12A(4) of the Tax Act)**

Return for the month of

Receipt #	Name of Person to whom Service Provided	Gross Amount Charged \$	Gross Sum Charged for Services Provided	Tax @ Rate of 10 % On Gross Sum Charged for Services Provided
TOTAL:-				

Note: If space above is not sufficient, attach a schedule listing additional persons to whom services were provided using the above format.

Please find enclosed, Cheque for \$ _____ being amount of Tax on Real Estate Service collected on fees paid by Clients.

Date _____

Signature _____

REAL ESTATE AGENTS

**GUYANA REVENUE AUTHORITY
INTERNAL REVENUE**

SERVICE TAX REMITTANCE FORM

Tax on Service	For month Of	Service Tax Now Remitted	Cumulative Total to Date

1. THIS PART IS TO BE RETURNED TO YOU WITH
OFFICIAL RECEIPT OF THE COMMISSIONER-GENERAL, GUYANA REVENUE
AUTHORITY.

2. SERVICE TAX RECEIVED AFTER THE END OF THE FIRST WEEK
OF THE SUCCEEDING MONTH WILL INCUR INTEREST
(See NOTE 2 OVERLEAF).

GRA FORM 25₍₁₎

PLEASE REMIT

**REAL ESTATE AGENTS
GUYANA REVENUE AUTHORITY
INTERNAL REVENUE**

.....
(Business Name of Real Estate Agent)

Address.....
.....

Tax on Service	For Month of	Service Tax Now Remitted	Cumulative Total to Date

It is hereby certified that the amount now remitted
represents the total Service Tax for the month
shown below.

Signature of Real Estate Agent
or Authorised Officer.....

Date.....

GRA FORM 25₍₁₎

INSTRUCTIONS TO REAL ESTATE AGENTS

1. Complete one form each month and attach your remittance preferably by cheque made payable to the Guyana Revenue Authority. Cash payments should be made directly to the Cashier and not remitted through the post.
2. The tax payable in respect of each month must be remitted on or before the end of the first week of the succeeding month. Failure to remit as required will incur interest at the existing rate quarterly specified by Commissioner-General.
3. If you discontinue business you must on or before the end of the first week of the following month make a final remittance, if any, and notify the Commissioner-General, Guyana Revenue Authority of the discontinuation in writing. If you are not liable to remit tax in respect of any month, you are required to submit a "NIL" return with an explanation.
4. Complete form in duplicate (affix rubber stamp if available) and keep a copy for your records.
5. The Internal Revenue Department **WILL** notify you by post if the amount of your **CUMULATIVE TOTAL** is not agreed by them.

**GUYANA REVENUE AUTHORITY
INTERNAL REVENUE**

HOTEL SERVICES TAX REMITTANCE

Deduction Period	
Month	Year

Name of Hotel/Business

Address

Name of Proprietor/Operator

Address

Gross Proceeds for month	Tax Payable at 10%	Tax now Remitted	Cumulative Tax to date
\$	\$	\$	\$
	Penalty/Interest	\$	
	Total Payment	\$	

It is hereby certified that the amount now remitted represents the total tax payable for the month above.

.....
Date

.....
Signature of Proprietor/Operator

INSTRUCTIONS TO PROPRIETOR/OPERATOR

1. Complete one form each month and attach your remittance preferably by cheque made payable to the Guyana Revenue Authority. Cash payments should be made directly to the Cashier and not remitted through the post.
2. The tax payable in respect of each month must be remitted on or before the end of the first week of the succeeding month. Failure to remit as required will incur interest at the existing rate quarterly specified by the Commissioner-General.
3. If you discontinue business you must on or before the end of the first week of the following month make a final remittance, if any, and notify the Commissioner-General, Guyana Revenue Authority of the discontinuation in writing. If you are not liable to remit tax in respect of any month, you are required to submit a "NIL" return with an explanation.
4. Complete in duplicate (affix rubber stamp if available) and keep copy for your records.

**GUYANA REVENUE AUTHORITY
CUSTOMS AND TRADE ADMINISTRATION**

TELEPHONE CALLS/SERVICES TAX REMITTANCE

Deduction Period	
Month	Year

Name of Company/Business

Address

Gross Proceeds for Month	Tax Payable at 10%	Tax now Remitted	Cumulative Tax to date
\$	\$	\$	\$
	Penalty/Interest	\$	
	Total Payment	\$	

It is hereby certified that the amount now remitted represents the total tax payable for the month above and as set out in schedule attached for the Various Types and Telephone Calls/Services.

.....
Date

.....
Signature of Proprietor/Operator

INSTRUCTIONS TO PROPRIETOR/OPERATOR

1. Complete one form each month and attach your remittance preferably by cheque made payable to the Guyana Revenue Authority. Cash payments should be made directly to the Cashier and not remitted through the post.
2. The tax payable in respect of each month must be remitted on or before the end of the first week of the succeeding month. Failure to remit as required will incur interest at the existing rate quarterly specified by the Commissioner-General.
3. If you discontinue business you must on or before the end of the first week of the following month make a final remittance, if any, and notify the Commissioner-General, Guyana Revenue Authority of the discontinuation in writing. If you are not liable to remit tax in respect of any month, you are required to submit a "NIL" return with an explanation.
4. Complete in duplicate (affix rubber stamp if available) and keep copy for your records.

**GUYANA REVENUE AUTHORITY
CUSTOMS AND TRADE ADMINISTRATION**

BETTING SHOP/BETS TAX REMITTANCE

Deduction Period	
Week ending /	Year

Name of Betting Shop/Business

Address

Name of Proprietor/Operator

Address

Gross Bets for Week ending / / 2003	Tax Payable at 10%	Tax now Remitted	Cumulative Tax to date
\$	\$	\$	\$
	Penalty /Interest	\$	
	Total Payment	\$	

It is hereby certified that the amount now remitted represents the total tax payable for the period above.

.....
Date

.....
Signature of Proprietor/Operator

INSTRUCTIONS TO PROPRIETOR/OPERATOR

1. Complete one form each month and attach your remittance preferably by cheque made payable to the Guyana Revenue Authority. Cash payments should be made directly to the Cashier and not remitted through the post.
2. The tax payable in respect of each month must be remitted on or before the end of the first week of the succeeding month. Failure to remit as required will incur interest at the existing rate quarterly specified by the Commissioner-General.
3. If you discontinue business you must on or before the end of the first week of the following month make a final remittance, if any, and notify the Commissioner-General, Guyana Revenue Authority of the discontinuation in writing. If you are not liable to remit tax in respect of any month, you are required to submit a "NIL" return with an explanation.
4. Complete in duplicate (affix rubber stamp if available) and keep copy for your records.