

# General Services Tax Return Form

## Section A - Taxable Person Information

TIN:	
Taxable Person:	
Trade Name:	
Tax Period:	
Due Date:	

**Note: Enter all amounts in Eastern Caribbean Dollars (XCD)**

## Section B - OUTPUT TAX (Supply/Sale of Services)

Exempt Supplies	1		
Zero-rated Supplies	2		
Taxable Supplies at Standard Rate (13%)			
Value inclusive of GST	3		
GST (L3 X (R/100+R ie 13/113))			4
Reverse Charge GST on imported Services			5
Adjustment for the period			6
Supplies, excluding GST			
Taxable Supplies (L2 + L3 - L4)	7		
Total Supplies (L1+ L7)	8		
<b>TOTAL OUTPUT TAX (L4 + L5 + L6)</b>			<b>9</b>

## Section C - INPUT TAX (Imports and Purchases)

### Domestic Purchases

Value of Domestic Purchases of goods and services including capital goods (exclusive of GST)	10		
GST paid on Domestic Purchases/Expenses			11

### Imports

Value of Imports of goods and services including capital goods (exclusive of GST)	12		
GST paid on Imported Services (Reverse Charge)			13

Total Amount of Claimable Input Tax (L11+L13)			14
Adjustment for the period			15
<b>TOTAL INPUT TAX ( L14+L15)</b>			<b>16</b>

## Section D - GST Liability or Excess Credit

<b>GST Payable or Excess Credit (L9 - L16, can be negative)</b>			17
<b>Excess Credit carried over from prior taxable period</b>			18
<b>Net GST Payable or Excess Credit (L17- L18)</b>			<b>19</b>

## Section E - Penalties and Interest

Late filing and payment are subject to penalties and interest as follows:

- 1) *Late Filing*: a) \$50. per day for each day or part thereof to a maximum of \$2,000. that the return remains outstanding; or b) 10% of tax payable for each month or part thereof that the return remains outstanding; whichever is greater. c) Penalty at a) applies if the late return is a nil or credit return.
- 2) *Late Payment* : a) Penalty - 20% of amount due b) Interest - 1% of amount due for each month or part thereof that the amount remains outstanding. A Notice of Assessment indicating the total amount of tax, penalties and interest will be issued to taxable persons at the time of filing. Taxable persons are encouraged to file and pay on time to avoid accrual of penalties and interests.

## Section F - DECLARATION

I \_\_\_\_\_, hereby certify that the information submitted is true, accurate and complete in every respect and I further declare that I have the legal authority to submit this return.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

**Section G - OFFICIAL USE ONLY**

**Received by:**

Name (print): \_\_\_\_\_ Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**Captured by:**

Name (print): \_\_\_\_\_ Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**Cashed by:**

Name (print): \_\_\_\_\_ Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Document Number: \_\_\_\_\_ Amount Paid \$ \_\_\_\_\_

**Verified by:**

Name (print): \_\_\_\_\_ Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Internal Comments

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