GUYANA REVENUE AUTHORITY
APPLICATION FORM FOR VAT REFUND AND TAX RELIEF

(PERSUANT TO SECTON 35 OF THE VALUE-ADDED TAX ACT, CHAPTER 81:05)

For assistance in completing this form see instructions overleaf **PLEASE COMPLETE IN BLOCK LETTERS**

SECTION A: GENERAL INFORMATION

1. LEGAL NAME OF REGISTERED TAXPAYER	2. TAXPAYER IDENTIFICATION NUMBER (TIN)									
3. TRADING /OPERATING NAME OF BUSINESS	4. BUSINESS ADDRESS									
5. MAILING/PRIVATE ADDRESS										
Is this the first time you are applying for a VAT Refund? Yes ☐ *No* ☐										

SECTION B: DETAILS FOR REFUND OF TAX AND/OR TAX RELIEF

6. TYPE OF REFUND CLAIMED

(a) Total Input Tax Exceeds Total Output Tax ☐

(b) Input Tax Paid in Excess of Input Tax properly charged ☐

(c) At least 50% of Taxable Supplies are Zero-rated ☐

7. REFUND CLAIM PERIOD START ☐

REFUND CLAIM PERIOD END ☐

I/we hereby claim a VAT Refund of the amount indicated at box 8 and For the reason specified at box 6.

8 .VAT Refund claimed $.....

State VAT Refund in Words.

.....

.....Dollars.

9. PERIODS TO WHICH EXCESS/CREDITS WERE CARRIED AND PORTIONS CLAIMED

PERIODS	AMOUNTS CLAIMED
	$
	$
	$
	$
	$
	$

SECTION C: DECLARATION

I declare that to the best of my knowledge the information provided on this form is true and correct.

FULL NAME..... **TITLE:**.....
(Proprietor, Partner, Director, Company Secretary, etc.)

SIGNATURE..... **DATE:**.....

Note:

(i) You are required to retain all supportive documents in respect of your refund claim for a period of seven (7) years.
(ii) Your refund claim must be made within five (5) years after the date of your right to apply.
(iii) Refund claimed herein may be subject to an audit.

INSTRUCTION FOR THE COMPLETION OF APPLICATION FOR VAT REFUND AND TAX RELIEF

BOX 1:	Enter full legal name of registered taxpayer.
BOX 2:	Indicate your Tax Identification Number.
BOX 3:	Enter the trading or operating name of the business.
BOXES 4 & 5:	Enter the lot number and full street name.
BOX 6:	Indicate the type/category of refund being claimed.
BOX 7:	State the first and last day of the relevant month to which the application form relates.
BOX 8:	Enter the total amount of input tax credit claimed as VAT refund.
BOX 9:	List the periods to which credits were carried forward and the amounts claimed.
DECLARATION:	Either the head of the business or some other duly authorized person should complete and sign the declaration. This is to ensure that the person making the declaration is in a position to accept responsibility for the accuracy of any statement made on this form.
SUBMISSION OF APPLICATION FORM:	Your application for VAT Refund and Tax Relief should be submitted to 200-201 Camp Street, Georgetown or any of the Integrated Regional Tax Offices of the Guyana Revenue Authority.
REFUND CHEQUES:	Please note that only one (1) refund cheque will be issued for each claim made on the VAT 32 Form.

FOR OFFICIAL USE

Date Claim Received: Date Claim Received:

YEAR				MONTH		DATE	

* Amount Claimed: $_____

* Amount Disallowed $_____

* Amount Allowed $_____

* Reason for disallowance _____

_____

Refund claim verified by-: Name: _____ Signature: _____

Title: _____ Date: _____

Refunds claim approved by-: Name: _____ Signature: _____

Title: _____ Date: _____

Cheque issued: Number: _____ Date: _____