



Guyana Revenue Authority

Withholding Tax Return

Electronic Submission Guidelines

Introduction

The Guyana Revenue Authority (GRA) has upgraded its Tax Administration Software and eServices platform, which now offers a facility to upload and manage your submissions online. This document serves to guide you on how to create the electronic file for upload to eServices. All entities that collect Withholding Tax (WHT) are now required to submit to the GRA the Withholding Tax Return electronically.

For entities that have in the past electronically submitted their WHT transactions, please note that there are a few changes to the format of the data as per table below.

Who needs to submit this Return?

- Any tenant, agent of a landlord (power of attorney, property manager, bank, trust, etc.) who collects rents on behalf on a non-resident landlord.
- Any person who rents tangible and intangible assets for use in Guyana from a person not resident in Guyana.
- Any person who is a franchise holder.
- Any person required to make payments as management charges to a non-resident person.
- Any person who makes payment for technical and professional services to a non-resident person.
- Any financial institution authorized to pay interest on any interest-bearing account.
- Any office or agency of a non-resident company deemed to have remitted its profits to the parent company
- Any person who makes a distribution to a non-resident as defined by Section 38 of the Income Tax Act Chapter 81:01
- Any person who pays
 - a) Any interest on any debt, mortgage or other securities
 - b) Premiums (other than premiums paid to insurance companies and contribution to pension funds and schemes) commissions, fees and licences
 - c) Discounts annuities and other annual and periodic payments
- Any person who makes a payment in excess of \$500,000 either directly or indirectly to a contractor for the supply of labour or hiring of equipment.
- Any person that makes a payment to a non-resident company
- Any individual involved in Gold or Diamond mining
 - a) Those involved in Gold mining are required to make the requisite declarations to the Gold Board
 - b) Those involved in Diamond mining are required to make the requisite declarations to the Guyana Geology and Mines Commission

When and Where does this return need to be submitted?

This return is due is required to be completed in all instances where WHT was deducted from a taxpayer. It is due on or before the 14th of the new month immediately after the month in which the WHT was deducted. The return is required to be filed online.

Process

For entities submitting the electronic data, the submission process will be as follows:

1. The entity will prepare the data in the prescribed format and upload same to GRA's eServices using their online account or through a tax agent. An entity should only submit one file per month.
2. After uploading the file, the system will prompt you for any issues with the file. Please correct and upload again. When all issues are resolved, then you can submit the return.

File Requirements

The electronic file must be provided in a comma separated values (csv) format with a comma used as the separator. Each row must include all fields even if no data is provided.

A row represents the details of a transaction that resulted in WHT over the return period. When the WHT Type is Bank Interest, and there are multiple parties on an account, the details of each party should be provided in a different row. In this case, the Tax Paid value will have to be divided equally by the number of parties. Additionally, the Bank Account number should be provided in the Payment Doc. No. column while the Account Type should be provided in the Nature of Transaction column.

The first row of the csv file must contain column headings. The column headings are listed in the **Name** column of the tables "**Row 2 to n**" and "**Last Row**" below. Please note that these values are case sensitive.

The name of the file should follow the pattern:

wht-[Organisation/Individual Name]-[YYYY].csv

e.g., wht-RepublicBank-2020.csv

There should be no spaces in the file name.

The table below explains the new electronic format for the electronic file submission:

Row 2 to n

Column No.	Name	Description
1	WHT Type	<p>The type of transaction.</p> <p>The allowable values are:</p> <ul style="list-style-type: none"> - Rent - Royalty - Management Fees - Technical/Professional Fees - Bank Interest - Deemed Distribution - Gross Distribution to Non-Residents - Other Payments to Non-Residents - Discount on Treasury Bills - Premium - Contractors - Resident - Contractors - Non-Resident - Gold - Diamond
2	Filing Frequency	<p>Describes whether this transaction was triggered by a particular event or is a regular/periodic transaction.</p> <p>The allowable values are: Event Driven, Periodic.</p>
3	Payment Date	The date of payment that attracted the withholding tax, in the format of YYYY-MM-DD
4	Reference No.	Your unique reference number that represents this transaction.
5	TIN	The Taxpayer Identification Number (TIN) of the withholdee.
6	Name	The full name of the withholdee. For example, the name of the contractor, miner, account holder, vendor, etc.
7	Phone No.	The phone number of the withholdee. Do not include any spaces, dashes or other separators in the number.
8	Address	The address of the withholdee.
9	Country	Country of residence of the withholdee.

10	Gross Income	<p>The gross amount on which tax rate is applied, in Guyanese Dollars (GYD); should exclude VAT.</p> <p>Do not include any commas or other separators in the number. Do not include cents.</p>
11	Tax Rate	<p>The tax rate used for this WHT transaction.</p> <p>Do not include any commas or other separators in the number. Do not include cents.</p>
12	Tax Paid	<p>The Withholding Tax in Guyanese Dollars (GYD).</p> <p>Do not include any commas or other separators in the number. Do not include cents.</p>
13	Nature of Transaction	<p>A collective description of the nature of the transaction. For example, the account type, description of the contract, etc.</p> <p>If WHT Type is Bank Interest, the account type is a mandatory requirement.</p>
14	Quantity - Ozs	<p>If WHT Type is Gold, enter Quantity in Ozs.</p> <p>Do not include any commas or other separators in the number.</p>
15	Quantity - Dwts	<p>Specifically for Gold.</p> <p>Do not include any commas or other separators in the number.</p>
16	Quantity - Grns	<p>Specifically for Gold.</p> <p>Do not include any commas or other separators in the number.</p>
17	Total Price - US	<p>Specifically for Gold. Total price of transaction in USD.</p> <p>Do not include any commas or other separators in the number. Do not include cents.</p>
18	Exchange Rate	<p>Specifically for Gold.</p> <p>Do not include any commas or other separators in the number. Do not include cents.</p>

19	Payment Method	<p>The method used to pay withholder.</p> <p>The allowable values are: Cheque, Cash, Wire/Bank Transfer.</p>
20	Payment Doc. No.	<p>The unique number of the payment document. For example, the cheque number.</p> <p>If WHT Type is Bank Interest, enter Account number using the format: Routing Number or Sort Code/Account number, for example, 1234/567891. Only use a slash to separate the two values. The values should not include any dashes, spaces or other separators.</p>
21	Bank Account Balance	<p>If WHT Type is Bank Interest, enter Account Balance on which interest was computed.</p> <p>Do not include any commas or other separators in the number. Do not include cents.</p>

Last Row

Column No.	Name	Description
1	WHT Type	<i>Leave Blank</i>
2	Filing Frequency	<i>Leave Blank</i>
3	Payment Date	<i>Leave Blank</i>
4	Reference No.	<i>Leave Blank</i>
5	TIN	The Taxpayer Identification Number (TIN) of the withholder.
6	Name	The full name of the withholder.
7	Phone No.	The address of the withholder.
8	Address	The total number of withholdees in list/submitted.
9	Country	Month of Income/Year of Income Enter the month (1-12) followed by a '/' and the year (yyyy).
10	Gross Income	The total gross amount. Do not include any commas or other separators in the number. Do not include cents.
11	Tax Rate	<i>Leave Blank</i>
12	Tax Paid	The total tax paid. Do not include any commas or other separators in the number. Do not include cents.
13	Nature of Transaction	<i>Leave Blank</i>

14	Quantity - Ozs	<i>Leave Blank</i>
15	Quantity - Dwts	<i>Leave Blank</i>
16	Quantity - Grns	<i>Leave Blank</i>
17	Total Price - US	<i>Leave Blank</i>
18	Exchange Rate	<i>Leave Blank</i>
19	Payment Method	<i>Leave Blank</i>
20	Payment Doc. No.	<i>Leave Blank</i>
21	Bank Account Balance	<i>Leave Blank</i>