CONFIDENTIAL

Guyana Revenue Authority
Individual Income Tax Return

G0004 v4.0

Year of Assessment

Please read all instructions carefully and consult the guidelines provided at the end of this return.
It is a serious offence to make a false Individual Income Tax Return.

☐ Amendment

Identification (A)

*1 Taxpayer Identification Number		3 Passport Number	
2 National Registration Number		4 NIS Number	

Personal Information (B)

	Changed? ☐		
5 First Name		8 Middle Name	
	Changed? ☐		
*6 Last Name		9 Alias/Call Name	
*7 Date of Birth		10 Maiden Name	

Address (C)

*11 Home Address	Changed? ☐	12 Mailing Address (if different from Home Address)	Changed? ☐
Line 1		Line 1	
Line 2		Line 2	
P.O. Box		P.O. Box	
Country		Country	

*Contact Information (D) Please enter at least one contact

13 Home Phone		16 Cell Phone	
14 Work Phone		Ext.	
15 Email			

Tax Summary (E)

		G$
*17	**Tax Due** (enter value from line 55)	, , ,
*18	**Tax Refundable** (enter value from line 56)	, , ,

*Declaration (F)

If you filled out this Return:

I hereby certify that the information given in the return and in any documentation attached is true, correct and complete in every respect, and fully discloses my income from all sources under this Act.

Signature: _____

Date:

If you filled out this Return on someone else's behalf:

I hereby certify that this return was prepared by me on the basis of information of which I have knowledge.

Signature: _____

Address:

Date:

Choose capacity in which Return is made:

☐ As an Attorney, Agent, Factor, Manager, etc. of any person

☐ As a Trustee, Executor, Administrator, etc. of an Estate

Earnings Details (G)

*19 During the year, you were:

☐ Self Employed

If Self-Employed, enter the following:

☐ Trading as Self

☐ Business/Trading Name(s)

Nature of Business

Small Business Certificate No.

☐ Employed

If Employed, enter the following:

Employer TIN

Employer Name

Employer Address

Miscellaneous (H)

*20 ☐ Resident ☐ Non-Resident

(An individual is resident in Guyana if s/he spends 183 days or more in Guyana in the year)

If Non-Resident, enter the following:

Country of residence

Taxpayer Identification Number of that country

Address in that country

*21 ☐ Ordinarily Resident ☐ Not Ordinarily Resident

*22 ☐ Domiciled in Guyana ☐ Not Domiciled in Guyana

(Domicile may be broadly defined as meaning residence in a particular country with the intention of residing permanently in that country. Every individual acquires a domicile at birth.)

*23 Country of which you are a national

(A national is generally regarded as an individual who holds the nationality or citizenship of a particular State)

Tax Computation to be completed by Taxpayer

Income (I)

			G$
*24	A	Profits/Losses from the working of estates or the occupation or cultivation or rental of land of every description (see instructions)	
*25	A	Profits/Losses from any trade, business, profession or vocation, partnership income (see instructions)	
*26	B	Salary or Wages, Fees, etc. from or through the Public Treasury	
*27	B	Salary or Wages, Fees, etc. from sources other than the Public Treasury	
*28	C	Dividends, Interest or Discount from sources within Guyana (see instructions)	
*29	C	Dividends, Interest or Discount arising or accruing from any sources out of Guyana (see instructions)	
*30	D	All Charges or annuities arising in Guyana or elsewhere (see instructions)	
*31	E	All Rents, royalties, premiums and other profits arising from property in Guyana or elsewhere (see instructions)	
*32	F	Net Capital Gains deemed income (see instructions)	
*33		**Total Income (excluding Losses) under lines 24 to 32**	

***less* Allowances (J)**

*34		Wear & Tear Allowance (see instructions)
*35		Trade Losses able to be claimed (see instructions)
*36		Land Development Expenditure Allowance (see instructions)
*37		**Total Allowances (add from lines 34 to 36)**
*38		**Balance of Income (line 33 minus 37)**

G$

***less* Deductions (K)**

*39	Personal Allowance/Tax Threshold	
*40	Employee NIS Contribution[1]	
*41	Gross Interest Paid on Mortgage[2]	
*42	Medical & Life Insurance Premiums[4]	
*43	Children[5]	
*44	**Total Deductions (add from lines 39 to 43)**	

*45	Chargeable Income (see instructions)	
*46	Tax on Chargeable Income	

***less* Credits (L)**

*47	PAYE Deducted (insert total value from all Forms 7A or 7B received from employers)	
*48	Amount Paid in Advance	
*49	Set-Off (Tax deducted at source; see instructions)	
*50	Relief (other tax credits)	
*51	Double Tax Agreement Relief (see instructions)	
*52	Small Business Credit[3]	
*53	Other Credits	
*54	**Total Credits under lines 47 to 53**	

*55	**Tax Due** (If line 46 is greater than line 54, enter difference)	
*56	**Tax Refundable** (If line 54 is greater than line 46, enter difference)	

[1] Applicable for Year of Assessment 2016 and onwards
[2] Applicable for Year of Assessment 2014 and onwards
[3] Applicable for Year of Assessment 2018 and onwards
[4] Applicable for Year of Assessment 2023 and onwards
[5] Applicable for Year of Assessment 2026 and onwards