

Guidelines for completing GST form

Tax period: Enter in this box the month to which the goods & service tax return is related.

Due date: The due date is the 21st day of the next month (or next business day if the due date falls on a Friday or public holiday) following the month the return relates to.

Note: GST is payable only on a limited range of goods and services. It is payable only in respect of:

- (1) Goods supplied by a manufacturer** – Manufacturers who make annual taxable supplies (sale, exchange or transfer of manufactured goods) exceeding SL Sh 5m are required to pay GST on those supplies (unless they have been specifically listed as an exempt supply under section 153(7) of the Revenue Act). GST does NOT apply on supplies by wholesalers or retailers
- (2) Imported goods** – GST on imports is collected by Customs along with import duties. Details of imported goods are NOT included on this GST return
- (3) Taxable services** – Section 165 of the Revenue Act specifies that GST is only payable on the following services:
 - Electricity services;
 - Telecommunications services;
 - The provision of water for a fee;
 - Board, lodging, and incidental services supplied in carrying on the business of a hotel or similar facility, or of meals or beverages in carrying on the business of a restaurant;
 - Sale of tickets by international transport services (air, sea, and land);
 - Services of a travel agency or travel arranger, including the issuing of tickets; and
 - Sporting services or game arranger, including the issuing of tickets.

Section A: Supplier of Manufactured Goods/Taxable Services's (Payer) Details.

A1- Taxpayer's name: Provide your name same as one provided during your TIN registration

A2- TIN: Record in this box the Tax Identification Number which is the single identifying number issued to you for tax reporting purposes by the tax administration.

A3- Mobile telephone number: Enter in this box the active and official telephone number where the tax administration can contact you.

A4- E-mail address: Enter in this panel, the official e-mail address you provided during your tax registration or the current e-mail address if changed.

A5- Business address: Enter in this box the physical address you provided during tax registration or your current address if the one provided has changed.

A6- Village: Enter in this box the name of your village where entity is located.

A7- Size of taxpayer: Tick the large taxpayer box if your business annual turnover is more than 250 million SLsh; Tick the medium taxpayer box if your business annual turnover is more than 50 million but less than 250 million SLsh & Tick the small taxpayer box if your business annual turnover is less than 50 million SLsh.

A8- Basis of GST. Tick the Supply of Manufactured Goods box if GST is based on goods manufactured; tick the Supply of Taxable Services box if GST is based on supply of taxable services.

Section B. Computation of goods & services tax.

B1- Total gross sales: Enter in this box the total sales of manufactured goods & taxable services for the month

B2- Exempted sales: Enter in this box the total amount of exempted sales as per sec 153(7) of Revenue Act 2016

B3- Zero-rated export sales: Enter in this box total sales amount of goods exported as per sec 152(7).

B4- Sales returns: Enter in this box total sales amount of goods returned due to damage, expiration or other reasons.

B5- Net Taxable Sales: Enter in this box the net taxable sales for the month after subtracting B2, B3&B4 from B1

B6- Goods and Services Tax Due: Enter in this box 5% of B5 as goods and services tax due for the month.

Section C: Declaration by the Supplier of Manufactured Goods/Taxable Services or their Representative

Full name and Title: Enter in this box name of person who prepared this goods & services tax return and title.

Signature, Stamp and Date: Put your signature, stamp & date of completion of the return in the box provided.

Section D: Official use only (Tax administration)

Tax Centre: Enter in this box the tax centre (IRD office) that is handling the supplier of manufactured goods/taxable services's tax file.

General receipt (GR) number: Enter in this box the receipt number in space provided

Penal tax: Enter in this box amount of penal tax due to the tax violation as established by the receiving officer.

Late payment fee: Enter in this box the amount of late payment fee charged on tax unpaid.

Total tax due: Enter in this box total tax due (Penal tax + late payment fee + tax due).

Date: Enter in this box the date the return was filed by the supplier of manufactured goods/taxable services.

Name of return reception officer: Enter in this box full name of return reception officer.

Signature and Stamp: Sign the form and stamp in the box provided.