



# **DTBB/011/2016**

## **Domestic Taxes Business Brief 11 (2016): How to submit Goods and Services Tax Returns to the NRA**

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## **Purpose**

The purpose of this brief is to illustrate how to submit completed Goods and Services Tax (GST) returns to the National Revenue Authority (NRA).

## **Who should read this?**

All GST Registered Taxpayers.

## **Background**

Over the last couple of years, it has become clear that many taxpayers have difficulties in correctly submitting their completed GST returns to the NRA.

Many businesses, especially the smaller GST registered businesses, appear to think that completed returns should only be submitted on the last filing day which often means longer queues and waiting times. Also some taxpayers do not complete the full process properly and as a consequence the NRA often have to pursue taxpayers for returns and payments that are not actually due.

## **Current Position**

### ***Due Dates for Submission of GST Returns***

Registered taxpayers usually submit completed GST returns to the National Revenue Authority at the end of each month following the month for which the return relates to. For example, a return for the period of January must be submitted on or before the last working day of February. See the below table for return due dates.

<b>Return</b>	<b>January</b>	<b>February</b>	<b>March</b>	<b>April</b>	<b>May</b>	<b>June</b>
<b>Due by</b>	<b>28 February</b>	<b>31 March</b>	<b>30 April</b>	<b>31 May</b>	<b>30 June</b>	<b>31 July</b>
<b>Return</b>	<b>July</b>	<b>August</b>	<b>September</b>	<b>October</b>	<b>November</b>	<b>December</b>
<b>Due by</b>	<b>31 August</b>	<b>30 September</b>	<b>31 October</b>	<b>30 November</b>	<b>31 December</b>	<b>31 January (the next year)</b>

Currently, completed GST returns are submitted physically by the taxpayers to the NRA. With the tendency for taxpayers to file as late as possible there is a possibility for delays. It is recommended that where possible, taxpayers should file their returns as soon as possible after the end of each month as this will ensure quicker service at the NRA.

Taxpayers should note that the obligation to submit a return is separate from the obligation to pay GST due. Therefore, taxpayers can submit their GST returns as early as possible after the end of the tax period and pay later before the due date for payment (which is the same as the filing deadline).

### ***Submitting GST Returns at NRA Offices***

On arrival at our Tax Offices, taxpayers should go through the following processes and stages:

#### **1. Face Vetting and Submission of the GST Return:**

The completed GST return is face vetted by the Taxpayer Services (TPS) staff and the staff will that:

- The return is in the form prescribed by the Commissioner-General;
- The information on the return is mathematically correct;
- The return is signed and dated by the taxpayer or an authorised business representative;
- The TPS staff then signs to confirm the correctness of the return.

This process takes less than a minute.

The return is then lodged into the VAT Integrated Processing System (VIPS). The VIPS automatically generates a lodgement slip/receipt indicating that the return has been lodged. This lodgement slip/receipt is your evidence that you have filed your GST Return with the NRA and it is advised that you retain this receipt as proof that you filed your return just in case the NRA require evidence at a later date.

If the return you have filed has a nil tax balance or is a credit (tax is due to you) then this completes your process for the particular period.

## **2. Paying GST due on a Return**

If however the return is a debit return (tax is due to be paid), the taxpayer is required to make payment at any of the various authorised commercial banks and submit payment slips to the NRA cash officer in the banking hall.

It is important to note that until you receive a payment slip from the bank you have not paid the GST due. And until you present the bank payment slip to the NRA cash officer and receive an NRA receipt you have not completed the payment process.

It is therefore vital for you to ensure if tax is due on your GST return that not only do you get a receipt from the bank when paying the tax due but that you take that bank receipt to the NRA cash officer and acquire a NRA receipt.

### **Where can I get further information?**

For further information please contact the Domestic Taxes Helpline on Telephone Numbers: [078/025/030/044 - 970844](tel:078025030044).

The Domestic Taxes Helpline is available Monday to Friday, 8am to 5pm.

We can also be contacted through [dtd@nra.gov.sl](mailto:dtd@nra.gov.sl).

Information on Domestic Taxes and other taxes can be found on the NRA website [www.nra.gov.sl](http://www.nra.gov.sl).