



# GHANA REVENUE AUTHORITY



## DOMESTIC TAX REVENUE DIVISION MONTHLY VAT & NHIL RETURN CURRENCY IN GHS

CURRENT TAX OFFICE

L.T.O	M.T.O	S.T.O	
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(Tick one)

Name of Tax Office

FOR THE PERIOD

(MM/YYYY)

**NB: Sole proprietors should file ONLY one Return for all their Businesses for the Tax Period for VAT Standard**

NAME

TIN

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(Please refer to the completion notes overleaf for guidance in completing this Return)

NIL RETURN: If there is no activity for the period tick HERE <input type="checkbox"/> 0 <input type="checkbox"/> then proceed to the <b>DECLARATION</b>			
SUPPLIES OF GOODS AND/OR SERVICES: TAXABLE OUTPUTS DURING THIS MONTH	VALUE OF TAXABLE OUTPUT (EXCLUDING VAT & NHIL)	RATE	VAT & NHIL
STANDARD	1	2	3
ZERO RATED	4		
RELIEF	5		
TOTAL VALUE OF TAXABLE SUPPLIES - (SUM UP BOXES 1,4 AND 5)	6		
EXEMPT SUPPLIES	7		
TOTAL VALUE OF SUPPLIES (SUM UP BOXES 6 AND 7)	8		
PURCHASES AND EXPENSES:			
DESCRIPTION OF INPUTS	VALUE OF TAXABLE INPUT (EXCLUDING VAT & NHIL)	RATE	VAT & NHIL
LOCAL INPUT (FLAT RATE)	9	10	11
LOCAL INPUT (STANDARD)	12	13	14
IMPORTS	15	16	17
TOTAL VALUE OF INPUTS (SUM UP BOXES 9, 12 AND 15)	18	TOTAL VAT & NHIL (SUM UP BOXES 11, 14 AND 17)	19
DEDUCTIBLE INPUT VAT & NHIL			20
NET PAYMENT DUE (BOX 3 MINUS BOX 20)			21
NET CREDIT OR OVERPAYMENT (BOX 20 MINUS BOX 3)			22
CREDIT BROUGHT FORWARD FROM LAST MONTH			23

### DECLARATION

I, \_\_\_\_\_ hereby declare that the  
*Name of Declarant*  
information provided above is complete and accurate.

POSITION

SIGNATURE

DATE

Internal use

Vetted By

## VAT & NHIL RETURN COMPLETION NOTES

If you need further clarification or assistance in completing this Return, please contact your nearest Domestic Tax Revenue Division Office. ***The return should be completely filled. (Note instructions for Box 0). All boxes should be completed. Where a response is not applicable enter n/a for text or zero (0) for value or number boxes.***

CURRENT TAX OFFICE: This is the GRA Tax office to which the taxpayer is assigned
FOR THE PERIOD: This is the month and year for which VAT & NHIL Return relates. (e.g. the period of VAT & NHIL Return for June 2013 should be completed as 06/2013)
NAME: This is the legally registered name of the Person or Individual
TIN: This is the eleven (11) character Taxpayer Identification Number
BOX 0. If for any reason there has been no trading activity during the period (i.e. month) the Return must still be completed as 'NIL' Return by entering a tick in the Box provided. Remember that <b>no</b> other Box entries are required but the DECLARATION must still be completed and the Return must be submitted by the due date.
BOX 1. Enter the VAT & NHIL <b>exclusive</b> value of Taxable supplies of goods and services made during the month. Remember to exclude the values of zero rated supplies i.e. exports (Box 4), supplies on which the VAT & NHIL has been remitted/relieved (Box 5) and Supplies exempted from the VAT & NHIL. (Box 7)
BOX 2. Enter the Rate of tax applicable
BOX 3. Enter the amount of VAT & NHIL charged. (Box 1 Multiplied by Box 2)
BOX 4. Enter the VAT & NHIL <b>exclusive</b> value of any ZERO RATED supplies (e.g. Exports made during the month.
BOX 5. Enter the VAT & NHIL <b>exclusive</b> value of any supplies made during the month on which authority has been granted to REMIT/RELIEF (not charged) the VAT& NHIL amount which would normally have been chargeable.
BOX 6. Enter the VAT & NHIL <b>exclusive</b> value of total taxable supplies made during the month, i.e. the sum of Boxes 1, 4 and 5.
BOX 7. Enter the value of any EXEMPT supplies made during the month.
BOX 8. Enter the value of Total Supplies made during the month. Sum up amounts in Boxes 6 and 7.
BOX 9. Enter the VAT & NHIL <b>exclusive</b> value of taxable local purchases and expenses taxed at the VAT & NHIL Flat rate procured from VAT & NHIL Flat Rated Taxpayers during the month
BOX 10. Enter the Rate of tax applicable (Flat Rate)
BOX 11. Enter the amount of VAT & NHIL (at flat rate) charged to you on taxable local purchases . (Box 9 multiplied by Box10)
BOX 12. Enter the VAT & NHIL <b>exclusive</b> value of taxable local purchases and expenses taxed at the Standard VAT & NHIL rate procured from VAT & NHIL Standard Rated Taxpayers during the month.
BOX 13. Enter the Rate of tax applicable.
BOX 14. Enter the amount of VAT & NHIL (at standard rate) charged to you on taxable local purchases and services. (Box 12 multiplied by Box13)
BOX 15. Enter the VAT & NHIL exclusive value of imports made during the period.
BOX 16. Enter the Rate of tax applicable.
BOX 17. Enter the amount of VAT & NHIL (at standard rate) charged to you on imports. (Box 15 multiplied by Box 16)
BOX 18. Enter the TOTAL VALUE OF INPUTS (purchases and expenses made); Sum up Boxes 9, 12 and 15.
BOX 19. Enter the TOTAL VAT & NHIL (Sum up boxes 11, 14 and 17).
BOX 20. Enter the amount of INPUT VAT & NHIL you are entitled to offset against the total amount of OUTPUT VAT & NHIL. Remember if you are fully taxable person (i.e. you make no exempt supplies) the amount entered may be the same as in Box 19.
BOX 21. If the OUTPUT VAT & NHIL figure in Box 3 is greater than the INPUT VAT & NHIL figure in Box 20, enter the difference here which is PAYABLE as tax.
BOX 22. If the INPUT VAT & NHIL figure in Box 20 is greater than the OUTPUT VAT & NHIL figure in Box 3, enter the difference as net credit or overpayment.
BOX 23. ENTER any credit of VAT & NHIL from Box 22 of your previous return if it is outstanding. Do not include the figure in any other Box.

The **DECLARATION** is to be completed by an authorized Person or Individual and should include Name, Designation, Signature and Date.