



GHANA REVENUE AUTHORITY



DOMESTIC TAX REVENUE DIVISION

MONTHLY VAT & NHIL FLAT RATE RETURN CURRENCY IN GHS

CURRENT TAX OFFICE

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(Tick one)

Name of GRA Office

FOR THE PERIOD

MM/YYYY

NAME

NEW
TIN

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

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

If Return for the period is "NIL" tick HERE 0 then proceed to the **DECLARATION**

SUPPLIES OF GOODS: OUTPUTS DURING THIS MONTH	VALUE (EXCLUDING VAT& NHIL)	RATE	VAT&NHIL
FLAT	1	2	3
ZERO RATED	4		
RELIEF	5		
EXEMPT	6		
TOTAL VALUE OF GOODS (SUM UP BOXES 1, 4, 5 AND 6)	7		

PURCHASES AND EXPENSES

INPUTS	VALUE OF INPUT (INCLUDING VAT & NHIL)
LOCAL	8
IMPORTS	9
TOTAL (SUM UP BOXES 8 AND 9)	10

DECLARATION:

I certify that the entries made above are correct in every detail

Name of Declarant

Designation/ Position

Signature

Date

MONTHLY VAT & NHIL FLAT RATE RETURN COMPLETION NOTES

If you need further clarification or assistance in completing this form 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: The present GRA office assigned to a taxpayer where taxpayer transacts business
FOR THE PERIOD: This is the month and year for which VAT FLAT RATE had been paid (e.g. the period of VAT FLAT RATE Return for June 2013 should be completed as 06/2013)
NAME: This is the legally registered name of the company at the Registrar General Department. OR an Individual in terms of Sole Proprietors
NEW TIN : This is new TIN –This is the Eleven (11) character New Taxpayer Identification Number
BOX 0. If for any reason there has been no trading during the period (i.e. month) the form must still be completed as a 'NIL' return by entering a tick in the BOX provided. Remember that no other BOX entries are required but the DECLARATION must still be completed and the form submitted by the due date.
BOX 1. Enter the VAT & NHIL exclusive value of taxable supplies of goods made during the month. Remember to exclude the values of zero rated supplies (BOX 4), supplies on which the VAT & NHIL has been remitted/relieved (BOX 5) and supplies exempted from the VAT & NHIL. (BOX6).
BOX 2. Enter the Rate of tax applicable.
BOX 3. Enter the amount of VAT & NHIL charged.
BOX 4. Enter the VAT & NHIL exclusive value of any ZERO RATED supplies made during the month.
BOX 5. Enter the VAT & NHIL exclusive 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 exclusive value of any EXEMPT supplies made during the month.
BOX 7. Enter the VAT & NHIL exclusive value of Total Supplies of goods made during the month. (Sum up BOXES 1, 4, 5, and 6.)
BOX 8. Enter the monthly value including VAT & NHIL charged on all local purchases and expenses incurred.
BOX 9. Enter the monthly value including VAT & NHIL charged on all imports incurred during the month.
BOX 10. Enter the monthly value including VAT & NHIL charged on all Local Purchases and Expenses, and Imports incurred during the month. (Sum up BOXES 8 and 9).

The DECLARATION must be signed as follows:

- Sole Proprietor- only by the Sole Proprietor
- Partnership –one of the Partners
- Company - A Director or Company Secretary