



GHANA REVENUE AUTHORITY



DOMESTIC TAX REVENUE DIVISION

MONTHLY VAT 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 Proprietor 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 DECLARATION	
SUPPLIES OF GOODS AND/OR SERVICES: TAXABLE OUTPUTS DURING THIS MONTH		VALUE OF TAXABLE OUTPUT (EXCLUDING VAT)		RATE		VAT		
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)		RATE		VAT		
LOCAL INPUT (FLAT RATE)	9		10		11			
LOCAL INPUT (STANDARD)	12		13		14			
IMPORTS	15		16		17			
WITHHOLDING VAT CREDITS	18		19		20			
TOTAL VALUE OF INPUTS (SUM UP BOXES 9, 12, 15 and 18)	21			TOTAL VAT (SUM UP BOXES 11, 14, 17 and 20)	22			
DEDUCTIBLE INPUT VAT					23			
NET PAYMENT DUE (BOX 3 MINUS BOX 23)					24			
NET CREDIT OR OVERPAYMENT (BOX 23 MINUS BOX 3)					25			
CREDIT BROUGHT FORWARD FROM LAST MONTH					26			

DECLARATION

I, _____ hereby declare that the information provided above is complete and accurate.

Name of Declarant

POSITION

SIGNATURE

DATE

Internal use

Vetted By

VAT 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.)TAXABLE VALUE INCLUDES THE LEVIES(ie NHIL & GETFUND LEVY)***

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 Return relates. (e.g. the period of VAT 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 business transactions (sales or purchases) 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 no 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 exclusive 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 has been remitted/relieved (Box 5) and Supplies exempted from the VAT . (Box 7)
BOX 2. Enter the Rate of tax applicable
BOX 3. Enter the amount of VAT charged. (Box 1 Multiplied by Box 2)
BOX 4. Enter the VAT exclusive value of any ZERO RATED supplies (e.g. Exports made during the month.
BOX 5. Enter the VAT exclusive value of any supplies made during the month on which authority has been granted to REMIT/RELIEF (not charged) the VAT amount which would normally have been chargeable.
BOX 6. Enter the VAT exclusive 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 exclusive value of taxable local purchases and expenses taxed at the VAT Flat rate procured from VAT Flat Rated Taxpayers during the month
BOX 10. Enter the Rate of tax applicable (Flat Rate)
BOX 11 . Enter the amount of VAT (at flat rate) charged to you on taxable local purchases . (Box 9 multiplied by Box10)
BOX 12. Enter the VAT exclusive value of taxable local purchases and expenses taxed at the Standard VAT rate procured from VAT Standard Rated Taxpayers during the month.
BOX 13. Enter the Rate of tax applicable
BOX 14 Enter the amount of VAT (at standard rate) charged to you on taxable local purchases and services. (Box 12 multiplied by Box13)
BOX 15. Enter the VAT exclusive value of imports made during the period
BOX 16.. Enter the Rate of tax applicable.
BOX 17. Enter the amount of VAT (at standard rate) charged to you on imports. (Box 15 multiplied by Box16)
BOX 18.. Enter the VAT exclusive value of taxable local Supplies made relating to Withholding VAT Certificates
BOX 19. Enter the Rate of tax applicable (Withholding VAT Rate)
BOX 20. Enter the amount of VAT (at Withholding VAT rate) withheld from you on taxable local supplies made. (Box 18 multiplied by Box 19)
BOX 21. Enter the TOTAL VALUE OF INPUTS (purchases and expenses made); Sum up Boxes 9, 12 ,15 and 18
BOX 22. Enter the TOTAL VAT (Sum up boxes 11, 14, 17 and 20).
BOX 23. Enter the amount of INPUT VAT you are entitled to offset against the total amount of OUTPUT VAT . Remember if you are fully taxable person (i.e. you make no exempt supplies) the amount entered may be the same as in Box 22.
BOX 24. If the OUTPUT VAT figure in Box 3 is greater than the INPUT VAT figure in Box 23, enter the difference here which is PAYABLE as tax.
BOX 25. If the INPUT VAT figure in Box 23 is greater than the OUTPUT VAT figure in Box 3, enter the difference as net credit or overpayment.
BOX 26. ENTER any credit of VAT from Box 25 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.