



GHANA REVENUE AUTHORITY

DOMESTIC TAX REVENUE DIVISION
AIRPORT PASSENGER TAX (APT) RETURN



CURRENT TAX OFFICE

LTO	MTO	STO	
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(TICK ONE)

(NAME OF TAX OFFICE)

PERIOD

(mm / yyyy)

NAME

TIN

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N.B: NO PASSENGER IS EXEMPT FROM PAYING AIRPORT TAX, EXCEPT TRANSIT PASSENGERS.

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

Category of Passengers	Total No of Passengers	Total No of Passengers In Transit	Charge per passenger	Value of APT	
				USD (a)	GHS (b)
(a) International					
1 st class					
Business Class					
Economy					
(b) West Africa					
(c) Domestic					
Total					

DECLARATION

I, _____ hereby declare that the information provided above is true and correct.

Name of Declarant

POSITION

SIGNATURE

DATE

Internal Use Only

Vetted By

AIRPORT PASSENGER TAX (APT) 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. All boxes / columns should be completed, where a response is not applicable enter n/a for text or zero (0) for value or number.*

1. **CURRENT TAX OFFICE:** This is the Tax office assigned to the taxpayer
2. **PERIOD:** This relates to the month and year within which the taxes were collected by the airline company
3. **NAME:** The name of the airline that withholds the APT on behalf of GRA
4. **TIN:** This is the eleven (11) character Taxpayer Identification Number of the airline
5. **CATEGORY OF PASSENGERS:** There are three categories into which passengers are classified
 - (a) International Flights: This is made up of:
 - First Class
 - Business Class and
 - Economy Class
 - (b) West Africa Flights and
 - (c) Domestic Flights
6. **TOTAL NUMBER OF PASSENGERS:** Refers to the total number of passengers who boarded the airline within the relevant period
7. **TOTAL NO. OF PASSENGERS IN TRANSIT:** This relates to Passengers who were in transit on board during the period
8. **CHARGE PER PASSENGER:** Refers to the approved tax chargeable as APT per passenger category
9. **VALUE OF AIRPORT PASSENGER TAX:** This is the total number of passengers (6) multiplied by the rate of tax (8). This represents the APT payable. This payment should be made in two parts that is in USD and GHS as applicable
10. **DECLARATION:** This section is to be completed by a responsible officer showing Name, Designation / Position, Signature and Date