



GHANA REVENUE AUTHORITY



DOMESTIC TAX REVENUE DIVISION

MONTHLY COMMUNICATIONS SERVICE TAX RETURN CURRENCY IN GHS

CURRENT TAX OFFICE	LTO	MTO	STO	
	<small>(TICK ONE)</small>			

FOR THE PERIOD

MM/YYYY

NAME

TIN

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

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

Gross Revenue	2		
Supplies of Prepaid Recharge	3		
Sum Box 2 and Box 3			4
Wholesale Revenue	5		
Non-Communication Service Revenue	6		
Sum Box 5 and Box 6			7
Net Revenue (Box 4 less Box 7)			8
Rate of Tax			9
CST Payable (Box 8 Multiplied by Box 9)			10

DECLARATION

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

Position

Signature

Date

Internal Use Only

Vetted by

COMMUNICATIONS SERVICE TAX RETURN
COMPLETION NOTES

If you need further clarification or assistance in completing this Return please contact your nearest Domestic Tax Revenue Office. The Return should be completely filled. 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 Tax office assigned to the taxpayer
FOR THE PERIOD: This is the month and year for which COMMUNICATIONS SERVICE TAX Return relates (e.g. the period of CST Return for June 2013 should be completed as 06/2013)
NAME OF COMPANY: This is the legally registered name of the company at the Registrar General Department or an Individual in terms of Sole Proprietors
TIN: This is the eleven (11) character Taxpayer Identification Number
BOX 1 If for any reason you did not engage in any communications service business (sales or purchases) during the reporting period (i.e. month) the form must still be completed as a “NIL” return by entering a tick in the Box provided. No other Box entries are required. THE DECLARATION must however be completed and the form submitted by due date.
BOX 2 Gross Revenue: Enter the total revenue for the month from your business operations exclusive of VAT, NHIL and CST. This amount should not include revenue from supplies of prepaid recharge units.
BOX 3 Revenue from supplies of prepaid recharges, exclusive of VAT, NHIL and CST. The amount must be computed on the face-value of prepaid units supplied in the month.
BOX 4 Sum of Box 2 and Box 3
BOX 5 Wholesale Revenue: Enter revenue from communication services provided to Class 1 Licensees in the month, exclusive of VAT, NHIL and CST. This must not include revenue from interconnection service.
BOX 6 Non-Communication Service Revenue: Enter the revenue from your business operations which are not provision of communications service, exclusive of VAT, NHIL and CST.
BOX 7 Sum of Box 5 and Box 6
BOX 8 Net Revenue: Deduct the amount entered in Box 7 from the amount entered in Box 4.
BOX 9 Indicate the rate of tax.
BOX 10 Enter CST Payable: This is computed by multiplying the amount in Box 8 by the tax rate in Box 9.

The DECLARATION is to be completed by a responsible officer and should include Name, Designation / Position Signature and Date.