

EXCISE DUTY 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 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

TAXPAYER NAME – Name of Company or Individual

TIN - This is the eleven (11) character Taxpayer Identification Number

1. **NIL** - Tick box 1 and then sign declaration. Nil indicates no production, no purchases, no inventory to report

2. **Commodity type** - malt, beer, spirits, akpeteshie, mineral water, water, wine (includes sparkling), cigarettes, cigars, snuff and tobacco, negrohead, polythene bags; plastic package (use codes assigned to your company)

3. **Excise Duty Rate for the commodity**

4. **Product type** - description of commodity by name and packaging (use product type code - please notify GRA when new product type / packaging is introduced for a code)

5. **Unit of Measure** - in weight or liquid - kilogram (kg), litres (ltr)

6. **Opening Stock** - opening stock measured in Unit of Measure

7. **Quantity Produced** - quantity produced measured in Unit of Measure

8. **Quantity Delivered** - quantity of product type delivered (sent out of factory premises as defined by law) measured in Unit of Measure

9. **Closing Stock** - closing stock measured in Unit of Measure

10. **Ex-Factory Price of product per unit of measure**

11. **Product Value Delivered** - this is the value of product delivered irrespective of whether it is for the local or export market. i.e. item 8 X item 10 for each product type

12. **Product Value Delivered for Exports only** - This is the value of products delivered for export out of total quantity delivered as in (8) above.

13. **Excise Duty Payable** - This is the product of the product value of goods delivered by the applicable excise duty rate (item 11 X item 3)

14. **Excise Duty Payable on exports** - This is the product of goods delivered for export by the applicable excise duty rate (item 12 X item 3). The total of this column is used as input for export exemption in item 19

15. **Gross Excise Duty Payable** - This is the sum of Column 13 or the Total for column 13

16. **Net Excise duty Payable** - See value in 21 or 22.

TOTALS - SUM OF EXCISE DUTY PAYABLE (COL. 13); SUM OF EXCISABLE DUTY PAYABLE ON EXPORTS (COL. 14); GROSS EXCISE DUTY PAYABLE (sum of column 13)

17. **Upfront Excise Duty Payments** - these are excise payments made to customs on materials used in the production process of excisable commodities.

18. **Exemptions - Reliefs (Excise Duty)** - Exemptions from excise duty as a result of selling to relieved persons

19. **Exemptions - Exports (Excise Duty)** - Exemptions from excise duty as a result of exports (sum of column 13)

20. **Total Excise Duty of UPFRONT PAYMENTS / EXEMPTIONS** (Sum of boxes 17, 18 and 19)

21. **Net Excise Duty Payable** - item 15 minus item 20 and

22. **(Overpayment)** - item 20 minus item 15

DECLARATION: This section is to be completed by a responsible officer showing Name, Designation / Position, Signature and Date