



GHANA REVENUE AUTHORITY



DOMESTIC TAX REVENUE DIVISION IMPORTED SERVICE(S) 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)

NAME

TIN

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

ATTACH SCHEDULE DT 0134a TO THE RETURN

VALUE OF THE IMPORTED SERVICE(S) & COMPUTATION OF CST, VAT / NHIL

A	VALUE OF IMPORTED SERVICE(S)	RATE	GHS	GHS
1	Value of Imported Communication Service(s)			
2	Value of other Imported Service(s) Excluding 1: (See Note 1 overleaf)			
3	Total value of Imported Service (Sum of Box 1 And Box 2)			
B	CALCULATION OF CST			
4	CST Rate			
5	CST Payable (Box 1 Multiplied by Box 4) (issue separate cheque for CST payable)			
C	CALCULATION OF VAT / NHIL			
6	Total Taxable Value (Including CST) (Sum Up Box 3 And Box 5)			
7	VAT / NHIL Rate			
8	VAT & NHIL Payable (Box 6 Multiplied by Box 7) (issue separate cheque for VAT / NHIL payable)			
9	Total CST & VAT / NHIL Payable (Sum Up Box 5 And Box 8)			

DECLARATION

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

POSITION

SIGNATURE

DATE

Internal Use Only

Vetted By

IMPORTED SERVICE(S) 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. **NOTE – if you are VAT/NHIL Standard registered use Imported Services Return and Schedule only for Imported Communication Service transactions only.**

CURRENT TAX OFFICE: This is the GRA office assigned to the taxpayer where the taxpayer transacts tax business.
FOR THE PERIOD: This is the month and year for which IMPORTED SERVICES had been paid (e.g. the period of IMPORTED SERVICES 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
TIN: This is the eleven (11) character Taxpayer Identification Number
A. VALUE OF IMPORTED SERVICE(S)
1.0 VALUE OF IMPORTED COMMUNICATION SERVICE(S): This refers to the value of the imported communication services supplied by a non resident person or a person who carries on business outside the Republic of Ghana to a recipient who is a resident of the Republic of Ghana to the extent that such a service is utilized or consumed in Ghana. (This value should be equal to the sum of all the individual imported communication services listed on the schedule provided)
2.0 VALUE OF OTHER IMPORTED SERVICES: This relates to the value of other taxable services, apart from communication services, that is rendered by a supplier who is non-resident or carries on business outside the Republic of Ghana to a recipient who is a resident of the Republic of Ghana (This value should be equal to the sum of all the individual other taxable imported services listed on the schedule provided)
3.0 TOTAL VALUE OF IMPORTED SERVICES: This is the sum of all imported services, that is, of both imported communication services and other taxable imported services.
B. CALCULATION OF CST
4.0 CST RATE: This is a percentage rate that will be applied to the value of imported communication service.
5.0 CST PAYABLE: This is the CST payable to GRA and it is the product of the value of imported communication service and the CST rate. (This value should be equal to the sum of all the individual CST payable listed on the schedule provided)
C. CALCULATION OF VAT AND NHIL
6.0 TOTAL TAXABLE VALUE (Including CST): For the computation of VAT & NHIL the Total Taxable Value is made up of the Total Value of imported service (3) and the CST payable (5) if any.
7.0 VAT & NHIL RATE: This is the approved combined VAT & NHIL rate of tax applicable to the Total Taxable Value (6).
8.0 VAT & NHIL PAYABLE: This refers to the Value of the VAT & NHIL payable to GRA and is computed by multiplying the Total Taxable Value (3) by the combined VAT & NHIL rate of tax. (This value should be equal to the sum of the entire individual VAT & NHIL listed on the schedule
9.0 TOTAL CST AND VAT & NHIL PAYABLE: This refers to the sum of the CST Payable (5) and VAT & NHIL payable (8) payable.

10.0 DECLARATION:

This is to be completed by a responsible officer and should include Name, Designation, Signature and Date.