



GHANA REVENUE AUTHORITY



DOMESTIC TAX REVENUE DIVISION

IMPORTED SERVICES (VAT & NHIL AND CST) SCHEDULE

ALL CURRENCY IN GHS

CURRENT TAX OFFICE

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(Tick one)

Name of Tax Office

FOR THE PERIOD

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(MM/YYYY)

Name of Taxpayer

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TIN

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

Seri al No.	Name of Business	Type of services	Country of residence	Country of Origin	Business Postal Address	Business Location Address	Tel. No.	e- mail	Date of Invoice Received	Date of Payment	Value of Imported Comm. Service	Value of Imported Service	Total Value	CST Payable	VAT Payable
TOTAL															

DECLARATION

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

Name of Declarant

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POSITION

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SIGNATURE

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DATE

Internal Use Only

Vetted By

IMPORTED SERVICES (VAT & NHIL AND CST) SCHEDULE

COMPLETION NOTES

If you need further clarification or assistance in completing this Schedule, 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.* **NOTE – if you are VAT/NHIL Standard registered use Imported Services Return and Schedule only for Imported Communication Service transactions only.**

- 1.0 **NAME OF BUSINESS:** This refers to the business/individual's name of the supplier of the imported service
- 2.0 **TYPE OF SERVICE:** This is the type of supplied e.g. Technical, Management
- 3.0 **COUNTRY OF RESIDENCE:** This is the country where the supplier resides
- 4.0 **COUNTRY ORIGIN OF SERVICE:** This refers to the country where the supplier makes supply of the service
- 5.0 **BUSINESS POSTAL ADDRESS:** This refers to the contact address by means of the postal system
- 6.0 **BUSINESS LOCATION ADDRESS:** This is the location address of the business
- 7.0 **TELEPHONE:** The telephone number of the supplier of the service
- 8.0 **E-MAIL:** This refers to the E-mail address of the supplier if available
- 9.0 **DATE OF INVOICE RECEIVED:** This refers to the date on the invoice issued by the supplier to the recipient of the service
- 10.0 **DATE OF PAYMENT:** This refers to the date that the recipient of the service made payment to the supplier of the imported service
- 11.0 **VALUE OF IMPORTED COMMUNICATION SERVICE:** 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.
- 12.0 **VALUE OF IMPORTED SERVICES:** This relates to the value of other taxable services, apart from communication services, that is rendered by a supplier who is nonresident or carries on business outside the Republic of Ghana to a recipient who is a resident of the Republic of Ghana
- 13.0 **TOTAL VALUE:** This is the sum of all imported services, that is of both imported communication services and other taxable imported services
- 14.0 **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
- 15.0 **VAT & NHIL PAYABLE:** This refers to the VAT & NHIL payable to GRA and is computed by multiplying the Total Taxable Value (13) and the CST payable (14) by the VAT & NHIL rate of tax
- 16.0 **DECLARATION:** This is to be completed by a responsible officer and should include Name, Position, Signature and Date