



GHANA REVENUE AUTHORITY



DOMESTIC TAX REVENUE DIVISION

MONTHLY NHIL, GETFund LEVY & COVID-19 LEVY RETURN

(PLEASE REFER TO THE COMPLETION NOTES OVERLEAF FOR GUIDANCE IN COMPLETING THIS RETURN)

CURRENT TAX OFFICE

LTO	TSC	
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(Tick one)

Name of GRA Office

FOR THE PERIOD

MM/YYYY

NAME

TIN

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CURRENCY (GHS)

If Return for the period is "NIL" tick HERE <input type="checkbox"/> 0 <input type="checkbox"/> then proceed to the DECLARATION				
SUPPLY OF GOODS AND SERVICES: OUTPUTS DURING THIS MONTH	TAXABLE VALUE	RATE %	LEVY	
NHIL	1	2	3	
GETFund LEVY	4	5	6	
COVID-19 LEVY	7	8	9	
TOTAL NHIL/GETFund LEVY & COVID-19 LEVY PAYABLE			10	
Zero-Rated	11			
Relief	12			
TOTAL VALUE OF TAXABLE SUPPLIES - (SUM UP BOXES 1, 11 AND 12)	13			
Exempt	14			
Total Supplies (SUM BOXES 13 & 14)	15			

DECLARATION

I, _____ hereby declare that the information above is complete and accurate.

Name of Declarant

Designation / Position

Contact No.

Signature

Date

For official use only

Vetted By:

Full Name

Rank / Staff No.

Signature

Date

MONTHLY NHIL, GETFUND & COVID-19 LEVY RETURN COMPLETION NOTES

If you need further clarification or assistance in completing this form, 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.

CURRENT TAX OFFICE: The present GRA office assigned to a taxpayer where taxpayer transacts business
FOR THE PERIOD: This is the month and year for which NHIL, GET FUND LEVY and COVID-19 LEVY had been charged and to be accounted for (e.g. the period of NHIL, GETFUND LEVY and COVID-19 LEVY Return for May 2021 should be completed as 05/2021)
NAME: This is the legally registered name of the company at the Registrar General's Department. OR an Individual in terms of Sole Proprietor
TIN: This is the Eleven (11) character Taxpayer Identification Number OR the Fifteen (15) character on the ECOWAS Identity Card number representing the Ghana Unique Identification Number (GUIN)
BOX 0. If for any reason there has been no transaction during the period (i.e. month) the form must still be completed as a 'NIL' return by entering a tick in the BOX provided. Remember that no other BOX entries are required to be filled but the DECLARATION must still be completed and the form submitted by the due date
BOX 1. Enter the VAT, NHIL, GETFUND LEVY and COVID-19 LEVY exclusive value of taxable goods and services made during the month. Remember to exclude the values of zero-rated supplies, supplies on which the VAT, NHIL, GETFUND LEVY and COVID-19 LEVY have been remitted/relieved and supplies exempted from the VAT, NHIL, GETFUND LEVY and COVID-19 LEVY.
BOX 2. Enter the Rate of NHIL applicable
BOX 3. Enter the amount of NHIL charged
BOX 4. Enter the VAT, NHIL, GETFUND LEVY and COVID-19 LEVY exclusive value of taxable goods and services made during the month. Remember to exclude the values of zero-rated supplies, supplies on which the VAT, NHIL, GETFUND LEVY and COVID-19 LEVY have been remitted/relieved and supplies exempted from the VAT, NHIL, GETFUND LEVY and COVID-19 LEVY.
BOX 5. Enter the Rate of GETFUND LEVY applicable
BOX 6. Enter the amount of GETFUND LEVY charged.
BOX 7. Enter the VAT, NHIL, GETFUND LEVY and COVID-19 LEVY exclusive value of taxable goods and services made during the month. Remember to exclude the values of zero-rated supplies, supplies on which the VAT, NHIL, GETFUND LEVY and COVID-19 LEVY have been remitted/relieved and supplies exempted from the VAT, NHIL, GETFUND LEVY and COVID-19 LEVY
BOX 8. Enter the Rate of COVID-19 LEVY applicable
BOX 9. Enter the amount of COVID-19 LEVY charged.
BOX 10. Enter the SUM OF NHIL, GETFUND LEVY and COVID-19 LEVY CHARGED
BOX 11 Enter the VAT, NHIL, GETFUND LEVY and COVID-19 LEVY exclusive value of any zero-rated supplies made during the month.
BOX 12 Enter the VAT, NHIL, GETFUND LEVY and COVID-19 LEVY exclusive value of any supplies made during the month on which authority has been granted to REMIT/RELIEVE (not charged) the VAT, NHIL, GETFund Levy and COVID-19 Levy amount which would normally have been chargeable.
BOX 13 Enter the VAT, NHIL, GETFUND LEVY and COVID-19 LEVY exclusive value of total supplies made during the month, i.e. the sum of Boxes 1, 11 and 12.
BOX 14. Enter the VAT, NHIL, GETFUND LEVY and COVID-19 LEVY exclusive value of any EXEMPT supplies made during the month.
BOX 15 Enter the value of Total Supplies made during the month. Sum up amounts in Boxes 13 and 14

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

If you need further clarification or assistance in completing this Return, please contact (00000-0000) or your nearest Domestic Tax Revenue Division Office.

