



GHANA REVENUE AUTHORITY

PENALTY & INTEREST WAIVER APPLICATION FORM

Are you registered with the Ghana Revenue Authority? Yes No

If Yes, kindly indicate your Taxpayer Office/Sector:

If No, kindly pick a form at any GRA Taxpayer Service Center/Sector to register as a taxpayer

Section A

- 1 Name of Taxpayer:
- 2 TIN: Ghana Unique Identification Number:
- 3 Postal Address: Location:
- 4 Nature of Business: Manufacturing Services Telecom
 Financial Services Commerce Mining
 Petroleum Others (Specify)
- 5 Telephone Number: GPS Address:
- 6 Email Address:

Section B

Please tick (✓) as appropriate and attach details to this form)

8 TAX TYPE(S) ASSESSED BY GRA FOR WHICH WAIVER OF PENALTY/INTEREST IS/ARE APPLIED FOR

8.1 DIRECT TAX TYPE(S) ASSESSED FOR WHICH PENALTY/INTEREST IS/ARE APPLIED

- | | | |
|---|--|-----------------------------------|
| Corporate Income Tax <input type="checkbox"/> | Personal Income Tax <input type="checkbox"/> | PAYE <input type="checkbox"/> |
| Capital Gains Tax <input type="checkbox"/> | Minerals Royalties <input type="checkbox"/> | Rent Tax <input type="checkbox"/> |
| Withholding Tax <input type="checkbox"/> | Gift Tax <input type="checkbox"/> | |
| Others (Specify) | | <input type="checkbox"/> |

8.2 INDIRECT TAX TYPE(S) ASSESSED FOR WHICH PENALTY/INTEREST IS/ARE APPLIED

- | | | |
|--|---|---------------------------------|
| Value Added Tax <input type="checkbox"/> | NHI/GETFUND Levies <input type="checkbox"/> | WH VAT <input type="checkbox"/> |
| Excise Tax <input type="checkbox"/> | Others (Specify) <input type="checkbox"/> | |

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9.0 TAX TYPE(S) RETURN IN DEFAULT FOR WHICH WAIVER OF PENALTY/INTEREST IS/ARE APPLIED FOR
9.1 DIRECT TAX RETURN TYPE(S) FOR WHICH PENALTY/INTEREST IS APPLIED

Corporate Income Tax	<input type="text"/>	Personal Income Tax	<input type="text"/>	PAYE	<input type="text"/>
Capital Gains Tax	<input type="text"/>	Minerals Royalties	<input type="text"/>	Rent Tax	<input type="text"/>
Withholding Tax	<input type="text"/>	Gift Tax	<input type="text"/>		
Others (Specify)	<input type="text"/>				

9.2 INDIRECT TAX RETURN TYPE(S) FOR WHICH PENALTY & INTEREST IS/ARE APPLIED

Value Added Tax	<input type="text"/>	NHI/GETFUND Levies	<input type="text"/>	WH VAT	<input type="text"/>
Excise Tax	<input type="text"/>	Others (Specify)	<input type="text"/>		

9.3 CUSTOMS IMPORT DECLARATIONS/ASSESSED LIABILITIES FOR WHICH PENALTY/INTEREST IS/ARE APPLIED

Import Duty	<input type="text"/>	1% IRS Tax	<input type="text"/>	Import VAT	<input type="text"/>
Import NHI/GETFund Levies	<input type="text"/>	Import Excise Duty	<input type="text"/>	Special Import	<input type="text"/>
Others (Specify)	<input type="text"/>				

9.4 DOWNSTREAM PETROLEUM EXISTING LIABILITIES FILED FOR WHICH PENALTY/INTEREST IS/ARE APPLIED FOR

Energy Sector Levies	<input type="text"/>	Special Petroleum Tax	<input type="text"/>
Others (Specify)	<input type="text"/>		



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10.0 SUMMARY OF TOTAL LIABILITY

YEAR OF ASSESSMENT	PRINCIPAL AMOUNT	PENALTY ASSESSED	INTEREST ASSESSED	TOTAL LIABILITY
Period to 2015				
2016				
2017				
2018				
2019				
2020				

****Kindly attach a schedule for each tax type***

11.0 ARRANGEMENT TO REDEEM THE OUTSTANDING PRINCIPAL TAX

Outright Payment

Installment Payment

****If installment, please complete the installment schedule form and attach to the application***

11.0 KINDLY INDICATE THE PERIOD(S) OR YEAR(S) IN WHICH RETURN(S) ARE IN DEFAULT AND FOR WHICH WAIVER IS BEING APPLIED FOR

PERIOD	RETURNS
.....
.....
.....
.....
.....
.....
.....

12.0 DECLARATION

I, do hereby declare that the information contained in this application to the best of my knowledge is true, correct and complete, and further declare to comply with the terms and conditions of the Penalty and Interest Waiver, 2021 (Act 1065)



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Section C

Name of Declarant:

Designation:

Signature:

Phone Number:

Date:

Section D

Official Use Only (DTRD)

Remarks by the Office Manager (Please tick (√) appropriately)

Recommended for waiver of penalty and Interest:

Not Recommended for waiver of penalty and Interest:

Reason for remarks above:

.....

.....

Name of Office Manager:

Signature:

Date:



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Section E

Official Use Only

I (Office Manager)

Principal Tax Amount (GH¢)

Penalty Assessed (GH¢)

Interest Assessed (GH¢)

Remarks by Office Manager:

II (Area Manager)

Principal Tax Amount Recommended (GH¢)

Penalty Recommended for Waiver (GH¢)

Interest Recommended for Waiver (GH¢)

Remarks by Area Manager.....

III (Deputy Commissioner)

Reviewed by Deputy Commissioner:

Signature:

Date:

Section F

Official Use Only (Customs Division Only)

Reviewed by Deputy Commissioner:

Signature:

Date: