



**GHANA REVENUE AUTHORITY**  
**DOMESTIC TAX REVENUE DIVISION**  
**LOTTERY OPERATIONS**



**MONTHLY GROSS GAMING REVENUE (GGR)**  
**TAX RETURN**  
**(OTHER LOTTERY OPERATORS)**

**CURRENT TAX OFFICE**

LTO	TSC	
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(Tick One) Name of Tax Office

**PERIOD:** (MM/YYYY)

Select currency in which data is presented.    GHS     USD     GBP     EUR

**COMPANY NAME**

**TIN**   

**PAYMENT OF MONTHLY TAX ON GGR**  
*(Please refer to the completion notes overleaf for guidance in completing this form)*

	AMOUNT (GH¢)
<b>1. Total Value of Stakes/Bets/Wagered</b>	
<b>2. Gross Winnings Paid/Payable</b>	
<b>3. Gross Gaming Revenue (GGR)</b>	
<b>4. Negative Gross Gaming Revenue Brought Forward from Last Month</b>	
<b>5. Net Gross Gaming Revenue for the Month</b>	
<b>6. Net Negative Gross Gaming Revenue for the Month Carry Forward</b>	
<b>7. Gross Gaming Revenue Tax Payable @ 20%</b>	

**DECLARATION**

I,  hereby declare that the Information in this form is complete and accurate.  
 (Full Name)

**Designation / Position**

**Signature**

**Date**

*Internal Use Only    Vetted By*

**MONTHLY GROSS GAMING REVENUE (GGR) TAX RETURN  
LOTTERY OPERATIONS**

**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. All boxes should be completed. Where a response is not applicable enter N/A for text or zero (0) for value or number boxes.*

**This form gives a summary of the Computation of Tax on Gross Gaming Revenue (GGR) for a Lottery Operator.**

**CURRENT TAX OFFICE:** This is the Tax office the taxpayer is assigned to.

**PERIOD:** This refers to the month and year to which the return relates

**NAME OF COMPANY:** Legally registered name of the company (*no abbreviations*)

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

1. **TOTAL VALUE STAKES/BETS/WAGERED:** The total sum stakes/bets/wagered for the period.
2. **GROSS WINNINGS PAID/PAYABLE FOR THE PERIOD:** This is the gross winnings paid/payable for the period.
3. **GROSS GAMING REVENUE:** Total stakes/bets/wager in Box 1 less gross winnings paid/payable in Box 2.
4. **NEGATIVE GROSS GAMING REVENUE BROUGHT FORWARD FROM LAST MONTH:** This is any unrelieved negative GGR from the previous month return if it is outstanding.
5. **NET GROSS GAMING REVENUE FOR THE MONTH:** If the Total value of stakes/bets/wagered figure in Box 1 is greater than the Gross winnings paid/payable figure in Box 2, enter the difference here which is the TAXABLE GGR.
6. **NET NEGATIVE GROSS GAMING REVENUE FOR THE MONTH CARRY FORWARD:** If the sum of GGR figure in Box 3 and the figure in Box 4 is negative enter the amount in Box 6.
7. **GROSS GAMING REVENUE TAX PAYABLE:** This is the net gross gaming revenue multiplied by the tax rate of 20%.

**DECLARATION:** This section is to be completed by an authorized officer of the company showing Name, Designation /Position, Signature and Date