



GHANA REVENUE AUTHORITY
DOMESTIC TAX REVENUE DIVISION
LOTTERY OPERATIONS



MONTHLY GROSS GAMING REVENUE (GGR)
TAX RETURN (LAND-BASED CASINO)

CURRENT TAX OFFICE

| | | |
|-----|-----|--|
| LTO | TSC | |
|-----|-----|--|

(Tick One) Name of Tax Office

PERIOD (MM/YYYY)

Select currency in which data is presented.

GHS USD GBP EUR

COMPANY NAME: _____

TIN

| | | | | | | | | | | | | | | | | | | | |
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PAYMENT OF MONTHLY TAX ON GGR

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

| | AMOUNT (GHC) |
|-------------------------------------------------------------------|-----------------|
| 1. Total Closing (Cash + Plaques + Chips + Credit) | |
| 2. Total Allocation (Opening floats + Total Fills) | |
| 3. Gross Gaming Revenue (GGR) (Box 1 - Box 2) | |
| 4. Gross Gaming Revenue Credit Brought Forward from Last Month | |
| 5. Net Gross Gaming Revenue Payable for The Month (Box 3 + Box 4) | |
| 6. Net Gross Gaming Revenue Credit for The Month (Box 3 + Box 4) | |
| 7. Tax Due on Gross Gaming Revenue Payable @ 20% | |

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 Casino and Route Operators.

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 CLOSING (CASH + PLAQUES + CHIPS + CREDIT) FOR THE PERIOD:** The total sum of closing cash/chips/plaques and compensation received for conducting Poker and Other Non-banking Table Games for the period.
- 2. TOTAL ALLOCATION (OPENING FLOATS + TOTAL FILLS) FOR THE PERIOD:** This is the opening floats + total fills.
- 3. GROSS GAMING REVENUE: Total closing** (cash + plaques + chips + credit) less total allocation for Casino and Route Operation.
- 4. GROSS GAMING REVENUE CREDIT 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 PAYABLE FOR THE MONTH:** If the sum of box 3 and box 4 is positive enter the amount in Box 5 as TAXABLE GGR payable.
- 6. NET GROSS GAMING REVENUE CREDIT FOR THE MONTH:** If the sum of box 3 and box 4 is negative enter the amount in Box 6.

TAX DUE ON GROSS GAMING REVENUE: Multiply Box (5) 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