GHANA REVENUE AUTHORITY

Our Ref. No. CG/GRA/MOF/10/2025

Your Ref. No. ....

GRA

13 October 2025

THE DIRECTOR
REVENUE POLICY DIVISION
MINISTRY OF FINANCE
ACCRA

Dear Sir,

RE: SUBMISSION OF PRACTICE NOTE ON EXCISE DUTY

We attach for your attention and action the signed original version of the Administrative Guideline Number: GRA/AG/25/001 for your information and action.

Please revert should you require further information.

Yours faithfully,

ANTHONY KWASI SARPONG
AG. COMMISSIONER-GENERAL

GHANA REVENUE AUTHORITY

ADMINISTRATIVE GUIDELINE

EXCISE DUTY ON THE MANUFACTURE OF PLASTIC AND PLASTIC PRODUCTS

Administrative Guideline Number: GRA/AG/25/001
Date of Issue: 25th September, 2025

Table of Contents

List of the various forms:

1.0 BACKGROUND

The Excise Duty Act, 2014 (Act 878) as amended, imposes excise duty on the goods specified in the first schedule where the goods are manufactured in the country or imported into the country. However, footnote 1 (b) of the first schedule to the Excise Duty Act, 2014 (Act 878) restricted the payment of excise duty on plastic and plastic products listed under Chapters 39 and 63 of the Harmonised System and Custom Tariff Schedules, 2012 to the point of entry.

Footnote1(b) states "The excise duty indicated in the third column in relation to the goods listed under Commodity Description for Tariff No.7 shall be paid at the point of entry". The Excise Duty (Amendment) (No.2) Act, 2023 (Act 1108), however, removed this footnote to the first schedule. The removal of this footnote implies that plastic and plastic products listed under Chapters 39 and 63 of the Harmonised System and Custom Tariff Schedules, 2012 attract excise duty at the applicable rate whether they are locally manufactured or imported into the country.

Act 1108 reduced the excise duty rate on plastic and plastic products listed under Chapters 39 and 63 of the Harmonised System and Custom Tariff Schedules, 2012 from ten per centum (10%) to five per centum (5%) of the ex-factory price.

The Commissioner-General (CG), in accordance with Section 1(2) of the Revenue Administration Act, 2016 (Act 915), has developed the following guidelines for the implementation of excise duty on locally manufactured plastic and plastic products listed under Chapters 39 and 63 of the Harmonised System and Custom Tariff Schedules, 2012 as per Excise Duty (Amendment) (No.2) Act, 2023 (Act 1108).

2.0 REVIEW OF EXCISE DUTY RATES

TARIFF No.	TARIFF DESCRIPTION	OLD RATE	NEW RATE
8.	Plastic and Plastic products listed under Chapters 39 and 63 of the Harmonised System and Custom Tariff Schedules, 2012	10 per centum of the ex-factory price	5 per centum of the ex-factory price

The amendment extended excise duty to cover locally manufactured plastic and plastic products listed under Chapters 39 and 63 of the Harmonised System and Custom Tariff Schedules, 2012. Also, excise duty on imported and locally manufactured plastic and plastic products listed under Chapters 39 and 63 of the Harmonised System and Custom Tariff Schedules, 2012 has been reviewed downward to 5% of the ex-factory price.

3.0 EXEMPTIONS (I)– SECOND SCHEDULE

Despite the restricted nature of excises, there are exemptions provided under section 2 of the Excise Duty Act, 2014 (Act 878).

Second Schedule (Exempt goods)

Tariff No.	Commodity Description	Rate of Duty
2. 1	The President of the Republic of Ghana: all goods purchased from a manufacturer for the use of the President of Ghana	0%
2.2	Government of Ghana contracts where the contract is duly approved by Parliament All goods purchased from a manufacturer by a person under contract to the government where such exemption from excise duty forms part of the terms of the contract.	0%

2. 3	Licensed manufacturers: All goods purchased by a manufacturer licensed under the Excise Act for the purpose of manufacturing excisable goods	0%
2. 4	Diplomatic Missions (a) All goods purchased for the official use of any Commonwealth or Foreign Embassy, Mission or Consulate	0%
	(b) All goods purchased for the official use of permanent member of a Diplomatic Service of any Commonwealth or foreign country, exempted by the minister responsible for foreign affairs. Where with reference to (a) and (b) above a similar privilege is accorded by the Commonwealth or Foreign country to the Ghana representative in that country	0%
	C) All goods purchased by personnel engaged by an International Agency or in a Technical Assistance Scheme where the terms of the agreement made with the Government of Ghana include exemption from excise duty and duly approved by Parliament	0%
2. 5	Non-domestic goods All goods re-exported	0%

3.1 Exemptions (II)

Section 2(b) of Act 878 provides for the following exemptions;

(a) goods specified in the second schedule;

(b) goods that have not been entered for home use from the warehouse of a manufacturer where the Commissioner-General is satisfied that the goods

(i) have been destroyed by natural causes; or

(ii)have deteriorated or been damaged while stored in the warehouse of a manufacturer and have been securely disposed of to the satisfaction of the Commissioner-General;

(c) goods that are exported if the goods are;

(i) entered for re-export or re-exported in the case of imported goods

(ii) removed from a warehouse and immediately entered for export in the case of locally produced goods;

(iii) delivered as ship stores on a ship or aircraft proceeding to a place outside Ghana

(d) goods that are removed from a warehouse of a registered manufacturer to another warehouse of the same manufacturer or to the warehouse of another registered manufacturer.

4.0 REGISTRATION

4.1 Registration of Manufacturers (Excise Duty Act, 2014 (Act 878), Section 14)

A) A person shall not carry on a business of manufacturing excisable goods in the country unless:

i) that person is registered under the Excise Duty Act, 2014 (Act 878)

ii) the excisable goods are manufactured in a warehouse; and

iii) that person has entered into a general bond or lodged a form of security with the Commissioner-General.

B) A person who intends to carry on a business of manufacturing excisable goods in the country shall, not later than thirty days before commencement of the business, apply to the Commissioner-General to be registered under the Excise Duty Act, 2014 (Act 878)

C) Any person who causes to be made for them plastic products, for sale to the public or to be used in the manufacture of other products, whether or not these other products are excisable would be registered.

Also, any person who manufactures plastic products, for sale to the public or to be used in the manufacture of other products by the same manufacturer or other person, whether or not these other products are excisable would also be registered (captive consumption).

The person who is caused to manufacture plastic products, whether or not they sell plastic products would be registered.

4.2 Registration of Stockists (Excise Duty Regulations, 2016(L.I. 2242), Regulation 11, 12(2))

For the purposes of establishing:

a) the amount of credit due for the purchase of excisable raw materials; and

b) the amount of excise duty to be refunded where applicable for purchases made in accordance with section 11 of the Excise Duty Act, 2014 (Act 878) as amended, the Commissioner-General may require an importer of excisable raw materials who is not a registered manufacturer to be registered with the Authority.

Stockists will be subject to registration requirements above in line with Regulation 11 of the Excise Duty Regulation, 2016 (L.I 2242).

Regulation 12 (2) requires stockists to also file returns on the purchases, sale and disposal of the goods to the Commissioner-General not later than the twenty-first day of the following calendar month.

4.3 Certificate of Registration (Excise Duty Regulations, 2016(L.I. 2242), Regulation 14(3)(4))

The Commissioner-General shall issue a certificate to manufacture excisable goods on the payment of the required fee determined in accordance with the Fees and Charges (Miscellaneous Provisions) Act, 2009 (Act 793).

(4) A certificate to manufacture excisable goods shall expire one year after the date of issue and shall be renewed on the payment of the required fee determined in accordance with the Fees and Charges (Miscellaneous Provisions) Act, 2009 (Act 793).

4.4 Warehouse Registration (Excise Duty Act, 2014 (Act 878), Section 24 (1))

A manufacturer shall apply to the Commissioner-General in a form determined by the Commissioner-General for approval of premises as a warehouse for the purpose of depositing, keeping, manufacturing, or securing excisable goods.

5.0 FORMS OF SECURITY

The Commissioner-General may accept security for an obligation under a tax law on the terms and conditions specified by the Commissioner-General.

The security referred to may take the following forms:

(a) bank deposit or banker's draft;

(b) cash deposit or the equivalent of a cash deposit;

(c) bond or guarantee;

(d) undertaking by an authorised economic operator;

(e) charge, lien, mortgage or other fixed interest over property; or

(f) a combination of paragraph (a) to (e).

6.0 FILING OF EXCISE DUTY RETURNS (Excise Duty Act, 2014 (Act 878), Section 9 and Excise Duty Regulations, 2016(L.I. 2242), Regulation 10)

A) A manufacturer shall file an excise duty return for each calendar month not later than twenty-first day of the following calendar month whether or not an excise duty is payable for the month to which the return relates as required by the relevant laws and regulation.

The returns to be submitted by manufacturers for the month are:

a) the raw materials and other packaging materials stock return; and

b) returns for production activities

7.0 PAYMENT OF EXCISE DUTY (Excise Duty Act, 2014 (Act 878), Section 7(1))

Where excise duty is payable by a manufacturer

(a) in relation to excisable goods entered for home use from a warehouse by the manufacturer during a calendar month, the excise duty shall be paid to the Commissioner-General on or before the twenty-first day of the following calendar month; and

(b) in relation to excisable goods manufactured in an unapproved warehouse, the excise duty shall be paid to the Commissioner-General when the goods are manufactured

8.0 EXCISE DUTY CREDIT (Excise Duty Regulations, 2016(L.I. 2242), Regulation 12)

A manufacturer who uses excisable goods on which excise duty has been duly paid as raw materials in the manufacture of other excisable goods in the country, is subject to the production of evidence of payment of excise duty, entitled to a credit for

(a) the excise duty paid by the manufacturer in respect of an entry of the raw materials for home use, or

(b) an excise duty that the Commissioner-General is satisfied was paid, by the person from whom the registered manufacturer acquired the raw materials or by any other person, in respect of an entry for home use of those raw materials.

9.0 REFUND OF EXCESS CREDIT OF EXCISE DUTY (Excise Duty Act, 2014 (Act 878), Section 11)

A) Section 11(4) provides that where an excess credit is attributable to excisable goods manufactured for exports, the manufacturer is entitled to a refund of the amount, having met all the requirements provided for in Section 11(4), Sections 12 and 13 of Act 878.

Where an excess credit is attributable to excisable goods manufactured for export, the manufacturer is entitled to the refund of that amount if:

(a) more than twenty-five percent of the excisable goods entered by the manufacturer in that calendar month were entered for export; and

(b) the export proceeds have been repatriated by the bank of the buyer to the authorised dealer bank of the exporter in the country.

B) Where a refund is payable to a person, the Commissioner-General may apply part or all of the refund

a) firstly, in reduction of an excise duty, interest or penalty payable by the person under this Act; and

b) subsequently, against any other taxes or duties that may be collected by the Commissioner-General

10.0 TRANSITIONAL ARRANGEMENTS

10.1 Excise Duty (Amendment) (No.2) Act, 2023 (Act 1108)

The Excise Duty (Amendment) (No.2), 2023 (Act 1108) applies to plastic and plastic goods imported into or manufactured in the country only if;

a) the goods are imported or manufactured on or after the commencement date of this amendment; or
b) the goods were imported or manufactured before the commencement date but are entered for home use on or after the commencement date.

Manufacturers who are required to be registered under the Excise Duty Act as amended, to manufacture plastic and plastic products only from an approved warehouse, shall from the commencement date comply with the provisions of the Act.

From the commencement date, a manufacturer of plastic and plastic products who is not registered under the Excise Duty Act shall comply with the Act as if the person were registered and the premises on which the manufacturer produces the product shall be considered to be an approved warehouse.

10.3 Credit of Excise Duty on Stock of Raw Materials Prior to Implementation

Manufacturers of plastic and plastic products shall be required to submit to the Authority a list of the raw materials they have in stock at the beginning of the implementation period. This would aid in the reconciliation of the amounts of credit that would be claimed.

11.0 OFFENCES AND PENALTIES

A person who carries on a business of manufacturing excisable goods in the country without registering as a manufacturer commits an offence and is liable on summary conviction to excise duty payable in relation to the excisable goods or to a term of imprisonment of not more than one year or to both.

In addition to the penalty provided above:

(a) the person shall pay a penalty of not more than two times the amount of excise duty payable in relation to the excisable goods; or an amount of not less than five hundred currency points and not more than one thousand currency points, whichever is higher; and

(b) the Commissioner-General may authorise the forfeiture of goods, raw materials, apparatus, utensils and other materials which in the opinion of the Commissioner-General can be used in the manufacture of excisable goods.

12.0 EX-FACTORY PRICE

'Ex-factory price', in relation to goods, means the sum of

(a) all cost to manufacture those goods, and

(b) all profits that a manufacturer takes or expected to take in relation to goods when they are sold in comparable circumstances between unrelated parties in the open market, as is considered appropriate by the Commissioner-General.

12.0 MECHANICS OF THE EXCISE DUTY

12.1 Computation of Excise Duty

Illustration 1:

ABC Ltd, a manufacturer of plastic products, in August 2024 produced and delivered a total of 2,000 pieces of wash basins at an ex-factory price of GHS 500 per piece, for sale on the local market.

To obtain the excise duty payable.

Solution:

Quantity produced and delivered:	2,000 pieces
Ex-factory price per piece:	GHS500.00
Excise Duty Rate:	5 per centum of Ex-factory price
Excise Value:	2,000 pieces x GHS500 = GHS1,000,000
Excise Duty Payable:	GHS1,000,000 x 5% = **GHS 50,000**.

12.2 Excise Duty Credit

Illustration 2:

ABC Ltd manufactured plastic basins using imported granules. In September 2024, ABC imported 100 bags of granules to be used for the manufacturing of its products. Each bag contained 25 kg of the granules and they paid an import excise duty of GHS20 per bag. ABC produced and delivered 200 pieces of the plastic basins using all the granules imported. The ex-factory price per piece of the plastic basin was GHS 500 and excise duty charged at a rate of 5 per centum of ex-factory price.

To obtain the excise duty payable

Solution:

Quantity of granules imported:	100 bags
Quantity of granules issued to production:	100 bags
Quantity of plastic basins produced and delivered:	200 pieces
Ex-factory price per piece:	GHS 500
Total import excise duty paid for the 100 bags:	GHS 2,000 (GHS 20 x 100 bags)

Duty payable:

Steps

1) Determine the output excise duty payable for the quantity of wash basins delivered
2) Deduct the import excise duty paid as indicated on the Commissioner-General's invoice or the Customs Declaration
3) The net payment becomes the Excise Duty payable for the month.

	GHS
Output excise duty: (200 pieces x GHS500) x 5%	5,000
Import excise duty paid: (100 bags x GHS20)	(2,000)
Net Duty Payable	**3,000**

12.3 Excess Credit of Excise duty

Illustration 3:

ABC Ltd manufactures plastic basins using imported granules. In November 2024, ABC imported 100 bags of granules. Each bag contained 25 kg of the granules and they paid an import excise duty of GHS 30 per bag. ABC produced and delivered 100 pieces of the plastic basins using 50 bags of the granules imported. The ex-factory price per piece for the plastic basin was GHS 500 and excise duty charged at a rate of 5 per centum of ex-factory price.

To obtain the excess credit to be carried forward by ABC

Solution:

Quantity of granules imported:	100 bags
Quantity of granules issued to production:	50 bags
Quantity of plastic basins produced and delivered:	100 pieces
Ex-factory price per piece:	GHS500
Total Import excise paid for the 100 bags:	GHS 3,000 (GHS30 x 100 bags)

	GHS
Excise duty base value: (100 pieces x GHS500)	50,000
Output excise duty payable: (GHS50,000) x 5%	2,500
Import Excise duty paid: (100 bags x GHS 20)	(3,000)
Net Credit	(500)

The excess credit arose because the output excise duty was less than the upfront excise duty paid at the point of entry.

12.4 Credit of Excise Duty on stock of raw materials prior to implementation and the determination of duty payable

Illustration 4

ABC Ltd, based in Tema, specialises in the production of plastic basins. In December 2023, the company imported 100 bags of granules. Between December 2023 and February 2024, 50 bags were used to manufacture 200 basins, of which 150 were delivered to customers.

Effective 1st March 2024, excise duty was introduced on locally manufactured plastic products. As of that date, ABC Ltd had 50 bags of granules in stock. During March 2024, the company utilised the remaining 50 bags to produce an additional 200 basins and delivered 220 units in total.

The basins were sold at an ex-factory price of GHS 500 per unit. Excise duty was applied at a rate of 5% on this price. The import excise duty paid at the rate of 5 % of the excise value amounted to GHS 2,000.

To determine the excise duty payable for March 2024

Solution:

Quantity of granules imported (December 2023):	100 bags
Quantity of granules issued to production (December 2023 – February 2024):	50 bags
Quantity of plastic basins produced (December 2023 – February 2024):	200 pieces
Quantity of plastic basins delivered (December 2023 – February 2024):	150 pieces

Opening stock of granules (1st March, 2024):	50 bags
Quantity of granules issued to production (March 2024):	50 bags
Opening stock of plastic basins (1st March, 2024):	50 pieces
Quantity of plastic basins produced (March 2024):	200 pieces
Quantity of plastic basins delivered (March 2024):	220 pieces
Ex-factory price per piece:	GHS 500
Total import excise duty paid for the 100 bags @ 5 %:	GHS 2,000
Total import excise duty paid on opening stock of granules (1st March, 2024) 50 bags (GHS 2,000 ÷ 100 bags) x 50 bags :	GHS 1,000

Duty payable:
Steps

1) Determine the output excise duty payable for the quantity of wash basins delivered
2) Deduct the import excise duty paid as indicated on the Commissioner-General's invoice or the Customs Declaration
3) The net payment becomes the Excise Duty payable for the month.

	GHS
Output excise duty (March 2024): (220 pieces x GHS500) x 5%	5,500
Import excise duty paid on Opening stock of granules on 1st March, 2024 (i.e; 50 bags of granules :	(1,000)
Net Duty Payable (March 2024)	**4,500**

12.5 Price Build-up

- Excise Value (Qty x Ex-factory price) = Ghs10,000.00
- Excise Duty Duty @ 5 % = 10,000 x 5% = Ghs 500.00
- Add Back = 10,000 + 500 = Ghs10,500.00
- Levies (NHIL+GETFund+Covid19) @ 6%
- = Ghs10,500 x 6% = Ghs 630.00
- Add Back = Ghs 10,500 + 630 = Ghs 11,130.00
- VAT @ 15%
- = Ghs11,130 X15% = Ghs1,669.50
- Final selling price = Ghs12,799.50
- **Please Note that the payment of Excise Duty and VAT are subject to valid deductible INPUT CREDIT**

Signed..

Date...25 SEPTEMBER, 2025...

ANTHONY KWASI SARPONG
Commissioner - General

Appendix 1: Warehouse Registration Form

GHANA REVENUE AUTHORITY

APPLICATION FOR EXCISE REGISTRATION

NAME OF APPLICANT: ....

TRADING NAME (if sole proprietorship): ....

TAXPAYER IDENTIFICATION NUMBER (TIN): ....

LOCATION: ....

....

PHONE NUMBER: ....FAX NUMBER: ....

ADDRESS (mailing): ....

(E-mail): ....

0.(Digital address) ....

PLEASE PROVIDE INFORMATION ON THE FOLLOWING:

i. NAMES, ADDRESSES AND QUALIFICATIONS OF DIRECTORS
ii. COPIES OF ARTICLES OF ASSOCIATION AND CERTIFICATES OF COMPANY REGISTRATION
iii. EVIDENCE OF ABILITY TO MAINTAIN PROPER ACCOUNTS AND RECORDS

NAME OF CONTACT PERSON: ....

DESIGNATION/POSITION OF CONTACT PERSON: ....

PHONE NUMBER OF CONTACT PERSON: ....

EMAIL ADDRESS OF CONTACT PERSON: ....

Manufacturer/Warehouse Requirement

i. Evidence of Title Deed or Lease to Warehouse
ii. Description/plan of the Warehouse
iii. Written Consent from Landlord if Rented
iv. Plan Location and Physical details of the area to be designated as the warehouse such as size, materials of construction.

Warehouse Registration Form

v. Details of external security of the warehouse such as fences and internal security such as entries, exits, alarms and lights.

vi. Nature of the goods to be manufactured or stored in the warehouse;

vii. The estimated value of the goods likely to be stored in the warehouse, and the estimated excise duty liability of the manufacturer in respect of subsequent removal of those goods from the warehouse

viii. The expected method of disposal of the goods; viz
   - Local sales
   - Export sales
   - Use in the manufacture of other excisable goods
   - Or other means of disposal

   Including an estimate of the anticipated percentage of each type of disposal

Manufacturing Process

i. Statement of manufacturing process for each product

ii. List of plant and machinery

iii. List of raw materials for each product

iv. Statement of the composition of each product

DECLARATION:

I, ………

Declare that the information provided in this application is complete and correct.

Signature: …………………………………………………………………………………………………

Date: ………………………………………………………………………………………………………

Designation: ………………………………………………………………………………………………

Appendix 2: Stockist's Monthly Stock Reconciliation Return

EX.3

GHANA REVENUE AUTHORITY
DTRD
EXCISE UNIT
STOCKIST'S MONTHLY STOCK RECONCILIATION RETURN

NAME:........................ **TIN:**.......................... **MTH/YR.**...................

.

BALANCE B/F ....

ADD QTY CLEARED/PURCHASED ....

TOTAL QTY AVAILABLE ....

LESS QTY SOLD ....

BAL C/D ....

NAME:.. ***TITLE***..........................

SIGNATURE.................................... ***DATE***..............................

Appendix 3: Stockist Monthly Returns: Excise Duty paid on goods imported/purchased

GHANA REVENUE AUTHORITY

STOCKIST MONTHLY RETURNS: EXCISE DUTY PAID ON GOODS IMPORTED/PURCHASED

TAXPAYER NAME: **TIN:**

TAX OFFICE .... **RETURN PERIOD:: ....**

SR NO	DATE OF PURCHASE/IMPORT RECEIPT	IMPORT DECL/INVOICE NO.	NATURE OF PRODUCT (COMMODITY)	QTY IMPORTED/ PURCHASED (LTRS/PCS/KGS)	VALUE OF GOODS PURCHASED/ IMPORTED	EXCISE DUTY PAID
1						
2						
4						
5						
6						
7						
8						
9						
10						

DECLARATION:

SIGNATURE………………………….. **DATE……………………………………..**

NAME .... **TITLE: ....**

GHANA REVENUE AUTHORITY
STOCKIST MONTHLY RETURNS: SALE OF GOODS

TAXPAYER NAME: **TIN:**

TAX OFFICE: **RETURN PERIOD:**

DATE	INVOICE NO.	NAME OF CUSTOMER	TYPE OF BUSINESS	EXCISE LIC/NO	TIN	QTY SOLD LTRS/PCS/KGS	VALUE (VAT/NHIL/EXCL)	VAT& NHIL GH¢

SIGNATURE………………………….. **DATE**………………………………………..

NAME …………………………………… **TITLE:** …………………………………………

GHANA REVENUE AUTHORITY
STOCKIST MONTHLY RETURNS: EXPORT OF GOODS

TAXPAYER NAME: **TIN:**

TAX OFFICE: **RETURN PERIOD:**

DATE	INVOICE NO.	NAME OF CUSTOMER	TYPE OF BUSINESS	EXCISE LIC/NO	TIN	QTY SOLD LTRS/PCS/KGS	VALUE (VAT/NHIL/EXCL)	VAT& NHIL GH¢

SIGNATURE…………………………….. **DATE……………………………………..**

NAME …………………………………….. **TITLE: ……………………………………….**

GHANA REVENUE AUTHORITY

EXCISE DUTY RETURN

CURRENCY IN GHS

PRODUCTION ACTIVITIES FOR THE MONTH OF ____________ *(mm/yyyy)*

CURRENT TAX OFFICE: LTO / MTO / STO *(tick one)* ____________ *Name of Tax Office*

TAXPAYER NAME ____________

TIN ____________ EXCISE LICENCE No ____________

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

If Return for the period is "NIL" tick HERE 1 [ ] then proceed to the **DECLARATION**

Serial No	2 Commodity	3 Rate of Duty %	4 Product Type	5 Unit of measure	6 Opening Stock	7 Quantity Produced	8 Quantity Delivered	9 Closing Stock (6 + 7 – 8)	10 Ex-factory unit Price	11 Product Value Delivered (8x10)	12 Product Value Delivered for export *See Notes*	13 Excise Duty Payable (11x3)	14 Excise Duty Payable - exports (12x3)	15 Gross Excise Duty payable	16 Net Total Tax payable
		TOTAL													
			LESS:												
	17		Upfront Excise Duty Payments												
	18		Exemptions - Reliefs Excise Duty												
	19		Exemptions - Exports Excise Duty												
	20		Total Excise Duty of UPFRONT PAYMENT / EXEMPTIONS (Sum up Boxes 17,18, 19)												
	21		**Net Excise Duty Payable (Box15 minus Box 20)**												
	22		**(Overpayment) (Box 20 minus Box 15)**												

DECLARATION

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

Name of Declarant

POSITION	SIGNATURE	DATE

Internal Use Only *Vetted By* ____________

DT 0133 ver 1.2

Appendix 7: Excise duty raw material return

GHANA REVENUE AUTHORITY

DOMESTIC TAX REVENUE DIVISION

EXCISE DUTY (RAW MATERIAL) STOCK RETURN

CURRENCY IN GHS

CURRENT TAX OFFICE

LTO	MTO	STO	

(TICK ONE) (NAME OF GRA OFFICE)

FOR THE PERIOD ______ (MM/YYYY)

NAME ______

TIN ______

EXCISE LICENCE NO ______

1 TYPE OF RAW MATERIAL	2 UNIT OF MEASURE (ltr or kg)	3 OPENING STOCK	4 ADDITIONAL STOCK	5 QUANTITY DELIVERED	6 CLOSING STOCK

DECLARATION:

I, ______________________ hereby declare that the information

Name of Declarant

provided above is true and correct.

POSITION	**SIGNATURE**	**DATE**

Internal Use Only

Vetted by ______

DT 0132 ver 1.2