



User Manual: e-Services Portal – Withholding Tax Return

Integrated Tax Administration System Project (ITAS)

V1.0

Ghana Revenue Authority (GRA)

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About This Document

Purpose

This User Manual is designed to guide the users in effectively using ITAS for the **e-Services Portal – Withholding Tax Return** functionality. It provides clear instructions and essential information to help users navigate and use the function. This User Manual aims to enhance user confidence and ensure a smooth experience with the solution.

Intended Audience

This document is intended to be used by the users of the ITAS solution of the Ghana Revenue Authority.

Authorized Use Permission

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Abbreviations

Table 1: Abbreviations

Abbreviation	Description
CSV	Comma Separated Values
TIN	Taxpayer Identification Number

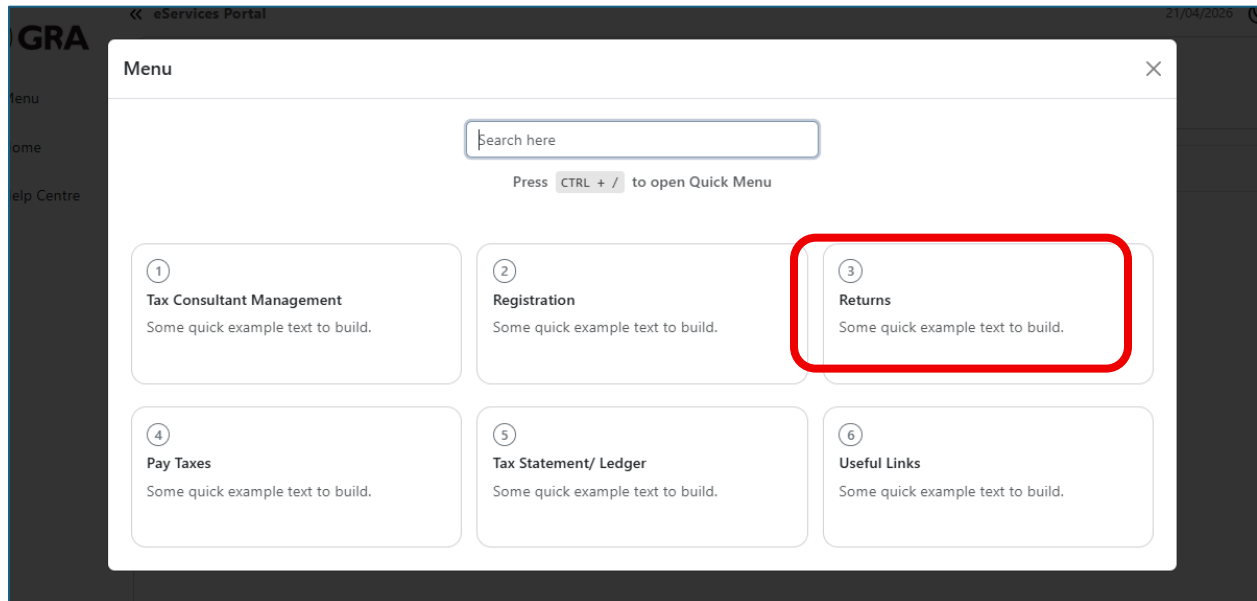
1 File Withholding Tax Return

The steps that need to be followed by you to file Withholding Tax Return are provided below:

1.1 Step 1: eServices Portal Menu - Returns

After login to eServices Portal, click on Menu to access the Returns menu.

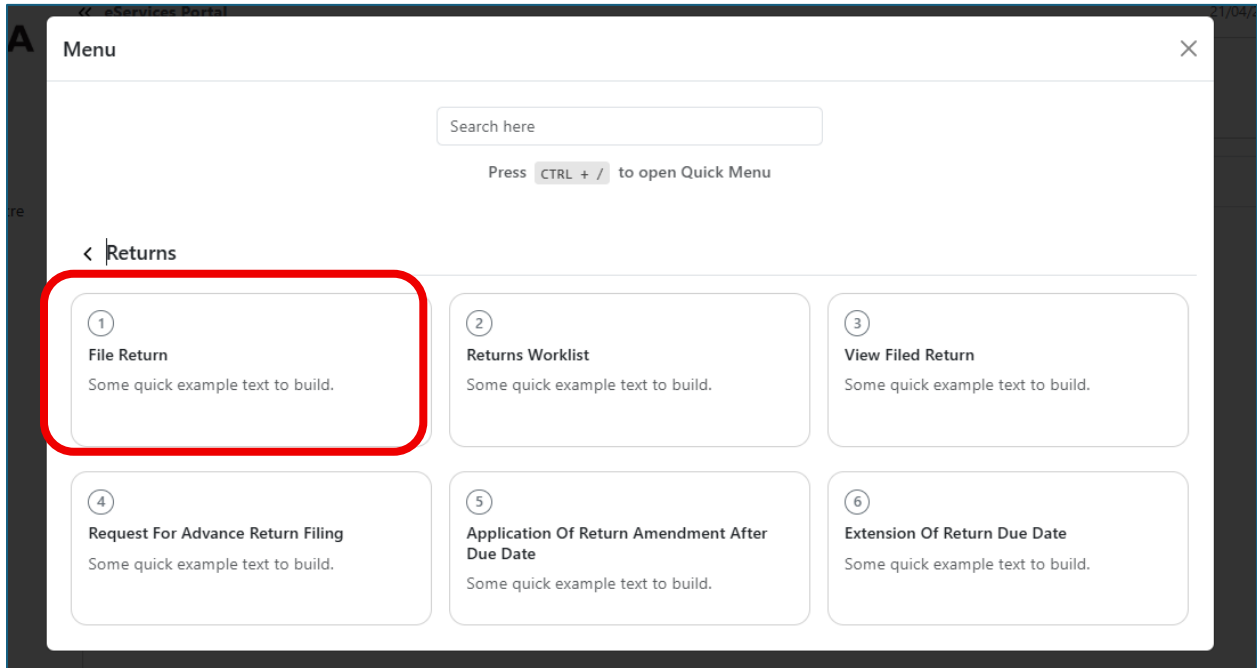
Figure 1: Returns Menu



1.2 Step 2: Returns – File Return Menu

In this step, you will need to click on File Return to navigate to File Return page.

Figure 2: File Return Menu



1.3 Step 3: File Return Page

In the step, you need to select the Return Form and Return Period.

Figure 3: File Return Page

The screenshot shows the 'File Return' page in the eServices Portal. The page title is 'File Return' and the breadcrumb is 'Dashboard / Returns / File Return'. The page contains several input fields and buttons:

- 1**: Tax Type * dropdown menu with 'Withholding Tax (WHT)' selected.
- 2**: Return Form * dropdown menu with 'Return Form - Withholding Tax (WHT) R...' selected.
- 3**: Return Type * dropdown menu with 'Original' selected.
- 4**: Return From * date input field with '01/03/2026' entered.
- 5**: Return To * date input field with '31/03/2026' entered.
- Buttons: 'Back' and 'Next'.

1. Select the Tax Type for which you want to file the Return.
2. Select the Withholding Tax Return to be filed
3. Select the Return Type.
4. Select the start date of the Return Period. End date of the return period will be auto calculated.
5. Click on the Next button to navigate to the next step.

1.4 Step 4: Withholding Tax Return - Basic Details Tab

In the Basic Details Tab, system will display the basic details of the Return that you are about to file. You can verify these details and click on the Next button to navigate to the next step if the basic details are okay.

Figure 4: Basic Details tab

The screenshot shows the 'eServices Portal' interface for filing a 'Withholding Tax Return'. The page title is 'Withholding Tax Return' and the current tab is 'Basic Details'. The form contains the following information:

- Taxpayer Information:**
 - TIN / Ghana Card Number *: P0050201510
 - Taxpayer Name *: Yaw Addo
 - Assigned Tax Office *: LAPAZ TSC
- Return Details:**
 - Return Period From Date *: 01/03/2026
 - Return Period To Date *: 31/03/2026
 - Return Type *: Original

At the bottom of the form, there are two buttons: 'Back' and 'Next'. The 'Next' button is highlighted with a red square, indicating the next step in the process.

1.5 Step 5: Withholding Tax Return - Tax Details Tab

In this step, you need to add the Withholding Tax details,

Figure 5: Withholding Tax Details – Page 1

1. Select the Mode of Entry as Manual Entry. Please refer to Section 1.6 for instructions on the CSV Upload option.
2. Select the Resident Status of the Withholdee
3. Enter the TIN or Ghana Card Number of the Withholdee.
4. Enter the name of the Withholdee.
5. Select the Country of Residence in case of Non-Resident Withholdee. In case of Resident Withholdee, Ghana will be automatically selected.
6. Enter the Contract Amount
7. Enter the Gross Amount of Payment
8. Select the Withholding Type.
9. System will auto populate the Withholding Tax Rate
10. System will auto calculate the amount of Withholding Tax
11. Click on Add Row button to add the Withholding Tax details in the Withholding Tax Schedule.
12. Click on Interim Save button to save the details entered so far.
13. Click on the Next button to navigate to the next page.

Figure 6: Withholding Tax Details - Page 2

GRA eServices Portal 27/04/2026

Manual Entry CSV Upload



Particulars of Withholding Transactions

Resident Status *
Select Option TIN / Ghana Card Number * Taxpayer Name *

Country of Residence *
Select Option Contract Amount * 0.00 Gross Amount Of Payment * 0.00

WHT Type *
Select Option Tax Rate * 10.00 Tax Withheld * 0.00

Reset Add Row

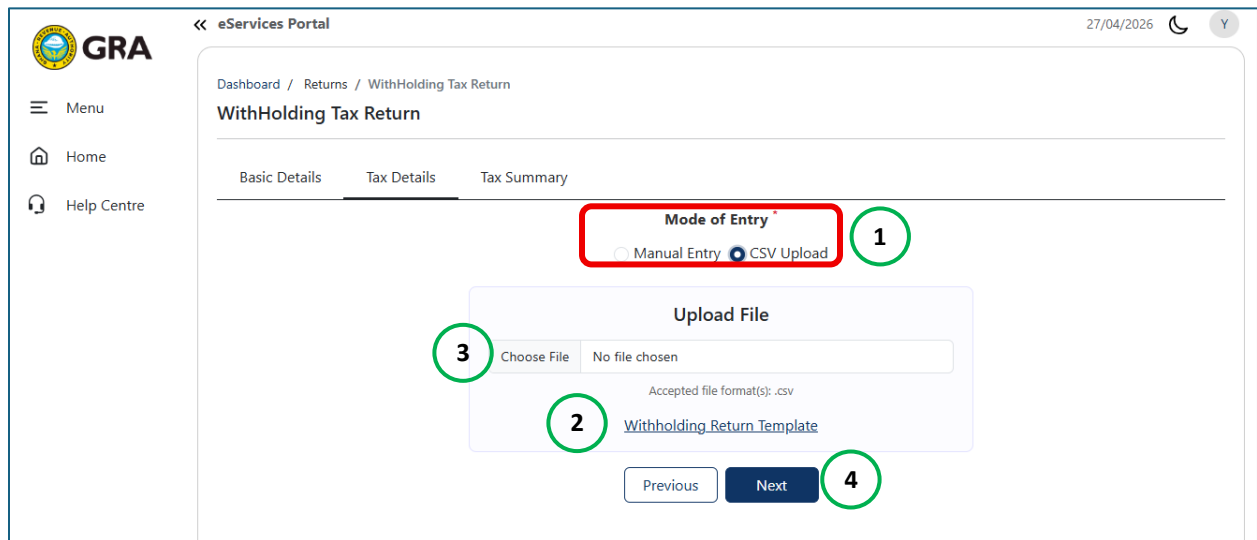
Sr.No.	Action	Resident Status Type	TIN / Ghana Card Number	Taxpayer Name	Country Of Residence	Contract Amount	Gross Payment	WHT Type	Tax Rate	Tax Withheld
1	 	RESIDENT	P0038493466	Akosua Nyarko	GHANA	48,000.00	45,000.00	Commission to resident insurance sales or canvassing agent	10.00	4,500.00
Total Withhold Payable									4,500.00	

Previous Interim Save Next

1. Click on the Edit icon to update the details in the Withholding Tax Return Schedule entry
2. Click on the Delete icon to delete the entry from the Withholding Tax Return Schedule

1.6 Step 6: Withholding Tax Detail Tab – Upload CSV

Figure 7: Withholding Tax Detail Tab – Upload CSV – Page 1



The screenshot displays the eServices Portal interface for the Withholding Tax Return. The page title is "Withholding Tax Return" and the breadcrumb trail is "Dashboard / Returns / Withholding Tax Return". The "Tax Details" tab is selected. The "Mode of Entry" section has "Manual Entry" and "CSV Upload" options, with "CSV Upload" selected (1). Below this is the "Upload File" section, which includes a "Choose File" button (3) and a link to "Withholding Return Template" (2). The "Accepted file format(s): .csv" is noted. At the bottom, there are "Previous" and "Next" buttons, with "Next" highlighted (4).

1. Select CSV Upload as the Mode of Entry.
2. Download the Withholding Tax Return Template to fill in the Withholding Tax Return and generate the CSV file for upload. Please refer to Section 1.6.1 for the instructions to use the Excel Template for generating the CSV file for uploading Schedule A of the Withholding Tax Return.
3. Select and upload the CSV file generated from the Excel Template
4. Click on Next button to navigate to the next step.

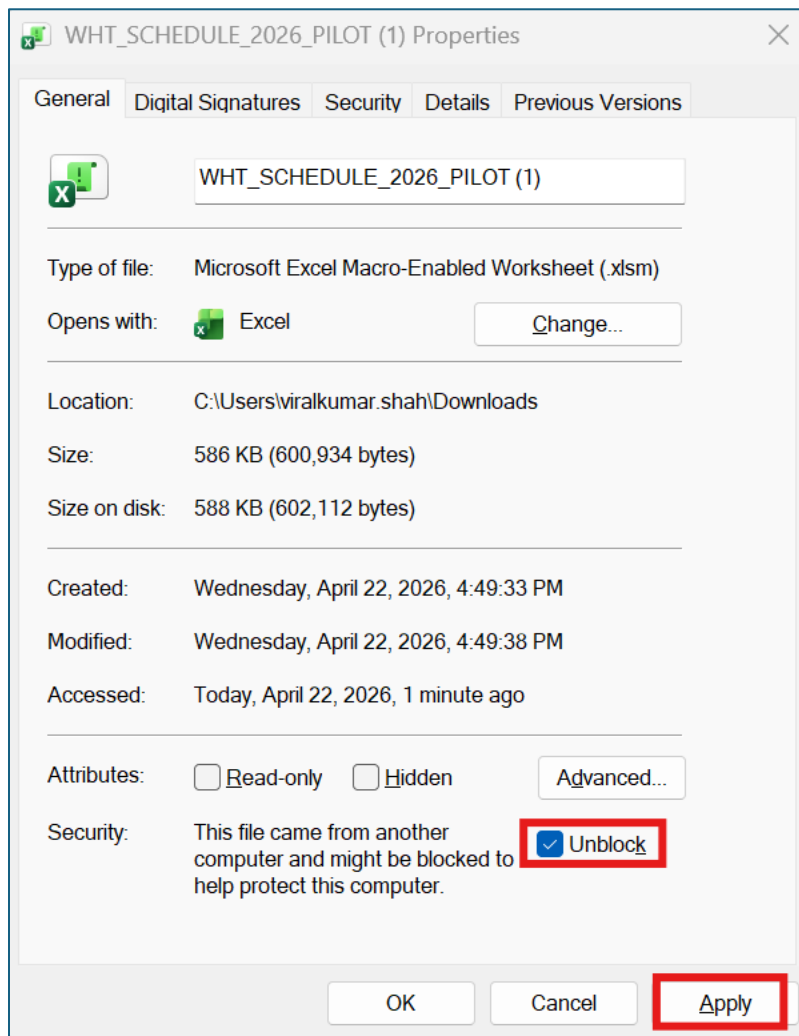
1.6.1 Step 6.1: Excel Template for Withholding Tax Return Schedule

In this step, you need to use the Excel Template to generate the CSV file for importing the data in Withholding Tax Return Schedule.

1.6.1.1 Step 6.1.1: Excel Template for Withholding Tax Return Schedule – Unblock Excel Template

After downloading the Excel Template, right-click on the Excel file and open the properties. In the General tab, select the Unblock checkbox to allow the Excel template to execute the Macro functions in Excel. Thereafter, click on the Apply button.

Figure 8: Unblock Excel Template



1.6.1.2 Step 6.1.2: Excel Template for preparing CSV file for Withholding Tax Return – Page 1

In this step, you need to fill in the Excel Template with the entries of the Withholding Tax Return Schedule

Figure 9: Excel Template for preparing CSV file for Withholding Tax Return Schedule - Page 1

GHANA REVENUE AUTHORITY
DOMESTIC TAX REVENUE DIVISION
WITHHOLDING TAX (WHT) RETURN
CURRENCY IN GHS

CURRENT TAX OFFICE: LTO _____ TSC _____
(tick one) Name of Tax Office _____
PERIOD: _____ (mm/yyyy)
NAME: _____
TIN / GH. CARD NO.: _____

Generate Upload File

1	2	3	4	5	6	7	8	9	10
Ser. No	Resident Status	TIN / Ghana Card	Taxpayer Name	Country of Residence	WHT Type	Contract Amount	Gross Amount of Payment	Tax Rate	Tax Withheld
17						0.00	0.00	0.00	0.00
18						0.00	0.00	0.00	0.00
19						0.00	0.00	0.00	0.00
20						0.00	0.00	0.00	0.00
21						0.00	0.00	0.00	0.00
22						0.00	0.00	0.00	0.00
23						0.00	0.00	0.00	0.00
24						0.00	0.00	0.00	0.00
25						0.00	0.00	0.00	0.00
26						0.00	0.00	0.00	0.00
27						0.00	0.00	0.00	0.00
28						0.00	0.00	0.00	0.00
29						0.00	0.00	0.00	0.00
30						0.00	0.00	0.00	0.00

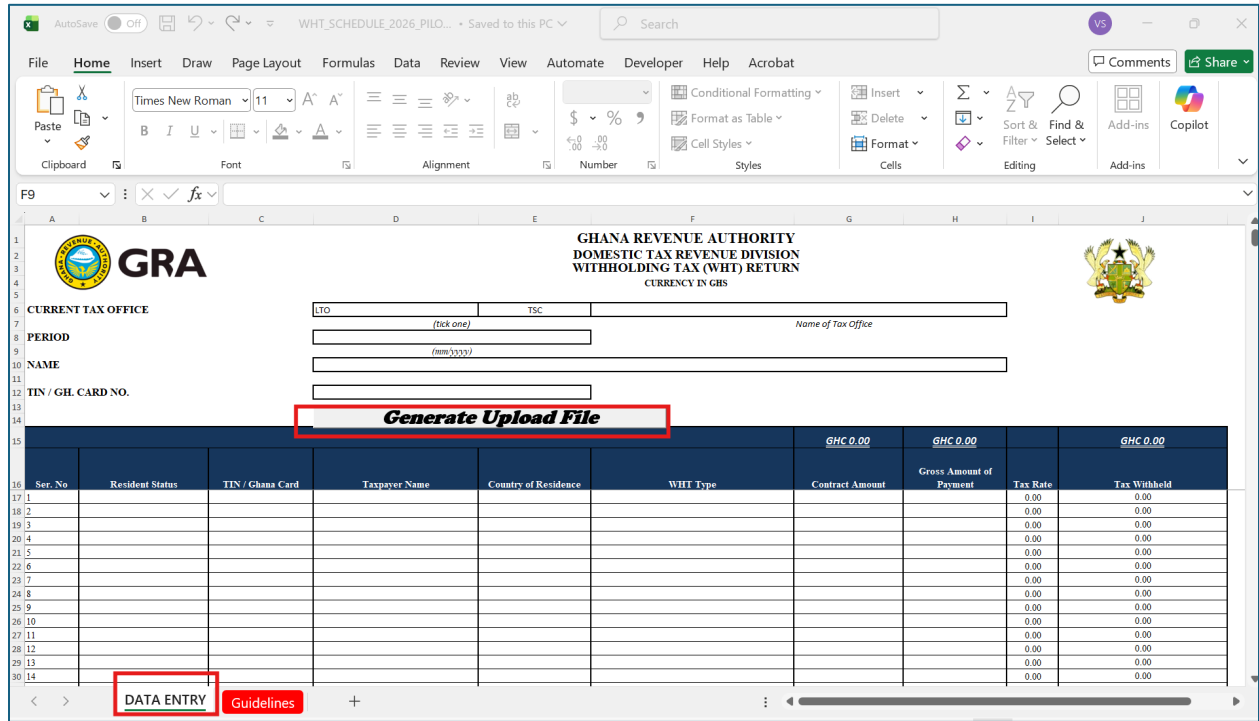
DATA ENTRY **Guidelines**

1. Enter the Serial Number for each Withholding Tax Return Schedule entry
2. Select the Resident Status of the Withholdee
3. Enter the TIN / Ghana Card Number
4. Enter the name of Withholdee
5. Select the Country of Residence for the Non-Resident Withholdee. In case of Resident Withholdee, Ghana will be auto populated as Country of Residence
6. Select the Withholding Type
7. Enter the Contract Amount
8. Enter the Gross Amount of payment. This amount should not be more than the Contract Amount.
9. Withholding Tax Rate will be auto populated
10. Withholding Tax withheld will be auto calculated

1.6.1.3 Step 6.1.3: Excel Template for preparing CSV file for Withholding Tax Return Schedule – Export CSV

Once you are done with the entries of the Withholding Tax Return Schedule, you need to click on the Generate Upload File to generate the CSV File for upload.

Figure 10: Excel Template for preparing CSV file for Withholding Tax Return Schedule – Export CSV



1.6.2 Step 6.2: Withholding Tax Return Schedule – Upload CSV – Page 2

In this step, you need to upload the CSV file generated from the Excel Template.

Figure 11: Withholding Tax Return Schedule – Upload CSV – Page 2

The screenshot displays the 'Withholding Tax Return' interface in the eServices Portal. The 'Mode of Entry' is set to 'CSV Upload'. The 'Upload File' section shows a file named 'WHT_Schedule_Upload_json_test.csv' selected. The 'File Validation' section indicates that all checks (Header Check, Column count check, and Field validations) have passed. A 'Save Data' button is located below the validation section. At the bottom, a table with the following columns is visible: Sr.No., Resident Status Type, TIN / Ghana Card Number, Taxpayer Name, Country Of Residence, Contract Amount, Gross Payment, WHT Type, Tax Rate, and Tax Withheld.

1. Select the CSV file for uploading the Withholding Tax details in the Withholding Tax Return Schedule
2. System will validate the data from the CSV file and display the status of the validations.
3. Click on Save Data button to save the data and display it on the table.
4. Click on Next button to navigate to the next step.

1.7 Step 7: Withholding Tax Return – Tax Summary Tab

In this step, system will display the Tax Summary of the Withholding Tax Return. Click on Submit button to submit the Withholding Tax Return.

Figure 12: Withholding Tax Return – Tax Summary Tab

The screenshot shows the eServices Portal interface for the Withholding Tax Return. The page title is "WithHolding Tax Return" and the current tab is "Tax Summary". The table below shows the Tax Summary Details:

Sr.No.	Particulars	Amount
1	Principal Amount	13,499.90
2	Penalty	0.00
3	Total	13,499.90

Below the table, there are two buttons: "Previous" and "Submit". The "Submit" button is highlighted with a red box.

1.8 Step 11: Success Message with Acknowledgement Number

System will display the success message with Acknowledgement Number on submission of the Withholding Tax Return. Click on the View Acknowledgement Receipt to view the Acknowledgement Receipt.

Figure 13: Success Message with Acknowledgement Number

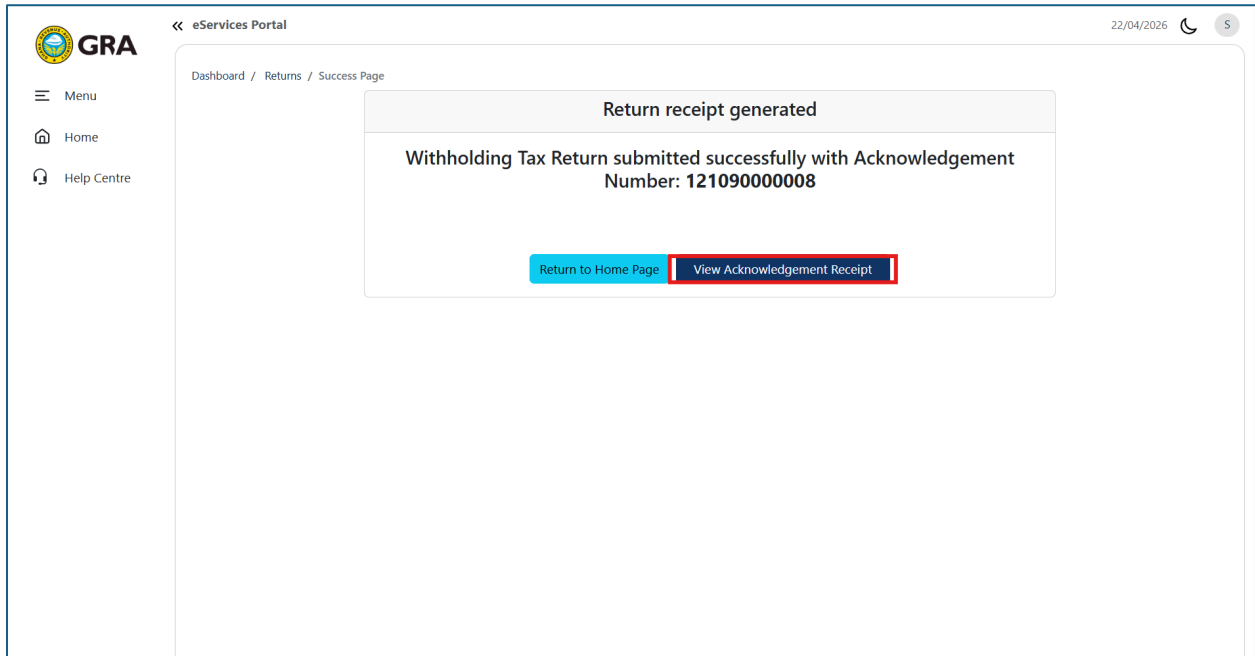


Figure 14: Acknowledgement Receipt

2/26, 4:58 PM
Return Acknowledgement Receipt



GRA

Ghana Revenue Authority
 Off Starlets' 91 Road
 Near Accra Sports Stadium Accra
 Greater Accra GA-144-3422

Original Withholding Tax Acknowledgement

TIN / Ghana Card Number: C9890074567

Taxpayer Name: Spectacles Ghana Limited

Taxpayer Address: DTD, DTD222, Legon, GRACC, Spintex

Document Number: 9000000603

Acknowledgement Number: 121090000008

Acknowledgement Date: 22/04/2026

Your Original Withholding Tax Return for the return period 01/03/2026 to 31/03/2026 has been received by us. Please find the summary of the Tax Payable below:

Breakup of Tax Payable	
Self-Assessed Tax	13,499.90
Penalty	0.00
Total	13,499.90