

GHANA REVENUE AUTHORITY

DOMESTIC TAX REVENUE DIVISION VAT FLAT RATE AND COVID-19 LEVY RETURN



(PLEASE REFER TO THE COMPLETION NOTES OVERLEAF FOR GUIDANCE IN COMPLETING THIS RETURN)

CURI	RENT TAX OFFI	CE LTO	TSC			PE	ERIOD			
		(Tick	k one)	(Na	me of GRA Office)	_		(MM/YYYY)		
AME										
N										
,	NR: Sale proprietor	rs should file (ONLV or	ıe Ret	urn for all their I	Rusinesses	s for the Tax	Period for VAT Flat		
·	N. Sole proprietor	is snould life (JIVET OF		JRRENCY (GH		Tor the Tux	i ciiou ioi viii i iuc		
If Return for the period is "NIL" tick HERE			ζ	then proceed to the DECLARATION						
	arinni 11 an	~~~~			TAXABLE VAI					
(SUPPLY OF OUTPUTS DURING		Н	(EXCLUDING V. &COVID-19 L		RATE	VAT		
VAT & NHIL			1	acovib-i) Li		2	3			
COVID-19			4			5	6			
TOTAL	L VAT & COVID-1	19 LEVY PAY	ABLE	-				7		
	-RATED	<u> </u>		8						
RELIE				9						
	L VALUE OF TAX		LIES -	10						
(SUM UP BOXES 1, 8 AND 9) EXEMPT			11							
	L VALUE OF GOO	DDS		12						
	(SUM I	UP BOXES 10 AN	ND 11)	12						
PUF	RCHASES AND E	EXPENSES								
DESC	RIPTION OF IN	PUTS					LUE OF INF			
LOCA	LOCAL			13	(INCLUDING VAT & COVID-19 Levy)					
IMPOI				14						
TOTAL (SUM UP BOXES 13 AND 14)			15							
	`	,			DECLARATION	V				
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info	rmation provided				*					
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Desi	gnation / Position						Contact No.			
	,									
Sign	ature						Date			
	l									
Foi	r official use only									
	ted By:									
	Name					Ra	ank/Staff No	о.		
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C:~	ature						Date			
Sign										

COVID-19 LEVY COMPLETION NOTES

The return should be completely filled. (Note instructions for Box 0). All boxes should be completed. Where a response is not applicable enter N/A for text or zero (0) for value or number boxes.

- CURRENT TAX OFFICE: This is the GRA Tax office to which the taxpayer is assigned
- **FOR THE PERIOD**: This is the month and year for which the Return relates (e.g. the period of the Returnf or 06/2021 should be completed as 06/2021)
- NAME: This is the legally registered name of the Person
 - **TIN**: This is the Eleven (11) character Taxpayer Identification Number OR the Fifteen (15) character on the ECOWAS Card Identification number representing the Ghana Unique Identification Number (GUIN)
- **BOX 0**. If for any reason there has been no transaction during the period (i.e. month) the form must still be completed as a 'NIL' return by entering a tick in the BOX provided. Remember that **no** other BOX entries are required but the DECLARATION must still be completed and the form submitted by the due date.
- **BOX 1**. Enter the VAT & COVID-19 Levy **exclusive** value of taxable goods made during the month. Remember to exclude the values of zero rated supplies (BOX 8), supplies on which the VAT & COVID-19 Levy have been remitted/relieved (BOX 9) and supplies exempted from the VAT & COVID-19 Levy. (BOX11).
- **BOX 2**. Enter the Rate of tax applicable for VAT.
- BOX 3. Enter the amount of VAT charged.
- **BOX 4**. Enter the VAT & COVID-19 Levy **exclusive** value of taxable goods made during the month. Remember to exclude the values of zero rated supplies (BOX 8), supplies on which the VAT & COVID-19 Levy has been remitted/relieved (BOX 9) and supplies exempted from the VAT & COVID-19 Levy. (BOX11)
- BOX 5. Enter the Rate of tax applicable for COVID-19 LEVY
- BOX 6. Enter the amount of COVID-19 Levy charged
- BOX 7. Enter the amount of VAT & COVID-19 Levy charged
- **BOX 8**. Enter the VAT & COVID-19 Levy exclusive value of any zero-rated supplies made during the month.
- **BOX 9**. Enter the VAT & COVID-19 Levy **exclusive** value of any supplies made during the month on which authority has been granted to REMIT/RELIEF (not charged) the VAT & NHIL & COVID-19 Levy amount which would normally have been chargeable.
- **BOX 10**. Enter the VAT & COVID-19 Levy exclusive value of total taxable supplies made during the month, i.e. thesum of Boxes 1, 8 and 9.
- BOX 11. Enter the VAT & COVID-19 Levy exclusive value of any EXEMPT supplies made during the month.
- BOX 12. Enter the value of Total Supplies made during the month. Sum up amounts in Boxes 10 and 11.
- BOX 13. Enter the monthly value including VAT & COVID-19 Levy charged on all local purchases and expenses incurred.
- BOX 14. Enter the monthly value including VAT & COVID-19 Levy charged on all imports incurred during themonth.
- **BOX 15**. Enter the monthly value including VAT & COVID-19 Levy charged on all Local Purchases and Expenses, and Imports incurred during the month. (Sum up BOXES 13 and 14).

The DECLARATION is to be completed by a responsible officer and should include Name, Designation / Position Signature and Date.

