



## 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.*

<b>CURRENT TAX OFFICE:</b> This is the GRA Tax office to which the taxpayer is assigned
<b>FOR THE PERIOD:</b> This is the month and year for which the Return relates (e.g. the period of the Return for 06/2021 should be completed as 06/2021)
<b>NAME:</b> This is the legally registered name of the Person
<b>TIN:</b> 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)
<b>BOX 0.</b> 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 <b>no</b> other BOX entries are required but the DECLARATION must still be completed and the form submitted by the due date.
<b>BOX 1.</b> Enter the VAT & COVID-19 Levy <b>exclusive</b> 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).
<b>BOX 2.</b> Enter the Rate of tax applicable for VAT.
<b>BOX 3.</b> Enter the amount of VAT charged.
<b>BOX 4.</b> Enter the VAT & COVID-19 Levy <b>exclusive</b> 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)
<b>BOX 5.</b> Enter the Rate of tax applicable for COVID-19 LEVY
<b>BOX 6.</b> Enter the amount of COVID-19 Levy charged
<b>BOX 7.</b> Enter the amount of VAT & COVID-19 Levy charged
<b>BOX 8.</b> Enter the VAT & COVID-19 Levy <b>exclusive</b> value of any zero-rated supplies made during the month.
<b>BOX 9.</b> Enter the VAT & COVID-19 Levy <b>exclusive</b> 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.
<b>BOX 10.</b> Enter the VAT & COVID-19 Levy exclusive value of total taxable supplies made during the month, i.e. the sum of Boxes 1, 8 and 9.
<b>BOX 11.</b> Enter the VAT & COVID-19 Levy <b>exclusive</b> value of any EXEMPT supplies made during the month.
<b>BOX 12.</b> Enter the value of Total Supplies made during the month. Sum up amounts in Boxes 10 and 11.
<b>BOX 13.</b> Enter the monthly value including VAT & COVID-19 Levy charged on all local purchases and expenses incurred.
<b>BOX 14.</b> Enter the monthly value including VAT & COVID-19 Levy charged on all imports incurred during the month.
<b>BOX 15.</b> 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.

