 GHANA REVENUE AUTHORITY

DOMESTIC TAX REVENUE DIVISION

**MONTHLY NHIL & GET Fund LEVY RETURN**

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

|  |  |  |  |
| --- | --- | --- | --- |
| LTO | MTO | STO |  |

**CURRENT TAX OFFICE**

(Tick one) Name of GRA Office

**FOR THE PERIOD**

MM/YYYY

**NAME**

**TIN**

**CURRENCY (GHS)**

|  |  |  |  |
| --- | --- | --- | --- |
| If Return for the period is **“NIL”** tick HERE | **0** |  | then proceed to the **DECLARATION** |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **SUPPLY OF GOODS AND SERVICES:**  OUTPUTS DURINGTHIS MONTH | **TAXABLE VALUE** | | | **RATE %** | | **LEVY** | | |
| **NHIL** | **1** | |  | **2** |  | **3** |  | |
| **GETFund LEVY** | **4** | |  | 5 |  | 6 | |  |
|  |  | |  |  |  |  | |  |
| **TOTAL NHIL & GETFund LEVY PAYABLE** |  | |  |  | | 7 | |  |
| **Zero Rated** | **8** |  | |  | | | | |
| **Relief** | **9** |  | |  | | | | |
| **TOTAL VALUE OF TAXABLE SUPPLIES - (SUM UP BOXES 1, 8 AND 9** | **10** |  | |  | | | | |
| **Exempt** | **11** |  | |  | | | | |
| **Total Supplies (SUM BOXES 10 & 11)** | **12** |  | |  | | | | |

**DECLARATION**

I, \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ hereby declare that the information above is

*Name of Declarant*

complete and accurate.

Designation / Position Contact No.

Signature Date

|  |
| --- |
| **For official use only** |

Vetted By:

Full Name Rank / Staff No.

Signature Date

Stamp

**MONTHLY NHIL & GET FUND LEVY RETURN 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. (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: The present GRA office assigned to a taxpayer where taxpayer transacts business  FOR THE PERIOD: This is the month and year for which NHIL & GET FUND LEVY had been charged and to be accounted for(e.g. the period of **NHIL & GET FUND LEVY** Return for June 2013 should be completed as 06/2013)  NAME: This is the legally registered name of the company at the Registrar General Department. OR an Individual in terms of Sole Proprietors  TIN : This is the Eleven (11) character Taxpayer Identification Number |
| BOX 0. If for any reason there has been no trading 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 & NHIL & GET FUND LEVY exclusive value of taxable goods AND SERVICES made during the month. Remember to exclude the values of zero rated supplies, supplies on which the VAT & NHIL&GET FUND LEVY has been remitted/relieved and supplies exempted from the VAT & NHI& GET FUND LEVY.  BOX 2. Enter the Rate of NATIONAL HEALTH INSURANCE LEVY applicable |
| BOX 3. Enter the amount of NATIONAL HEALTH INSURANCE LEVY charged |
| BOX 4. Enter the VAT & NHILGET FUND LEVY exclusive value of taxable goods AND SERVICES made during the month. Remember to exclude the values of zero rated supplies, supplies on which the VAT & NHIL & GET FUND LEVY has been remitted/relieved and supplies exempted from the VAT & NHI& GET FUND LEVY .  BOX 5. Enter the Rate of GET FUND LEVY applicable |
| BOX 6. Enter the amount of NATIONAL HEALTH INSURANCE LEVY charged.  BOX 7. Enter the SUM OF NHIL & GET FUND LEVY CHARGED  BOX 8 Enter the VAT & NHIL & GET FUND LEVY to be charged **exclusive** value of any Exports and the proceeds from  the supply of goods as part of a transfer of a going concern made during the month |
| BOX 9 Enter the VAT & NHIL & GET FUND LEVY to be charged **exclusive** value of any supplies made during the month on  which authority has been granted to REMIT/RELIEF (not charged) the VAT & NHIL amount which would normally  have been chargeable. |
| BOX 10 Enter the VAT & NHIL & GET FUND LEVY to be charged exclusive value of total supplies made during the  month, i.e. the sum of Boxes 1, 8 and 9. |
| BOX 11 Enter the VAT & NHIL & GET FUND levy to be charged **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 6 and 7 |
|  |

The DECLARATION must be signed as follows:

* Sole Proprietor- only by the Sole Proprietor
* Partnership –one of the Partners
* Company - A Director or Company Secretary