

Bank Statement Analysis Report

01-Dec-2025-31-Dec-2025
Guaranty Trust Bank Ltd

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OSSAI JOTHAM CHIBUEZE

Account Number: ****796

â,|318,972.00
Total Credits

â,|33,214.51
Total Debits

â,|285,757.49
Net Position

Category Breakdown

Category	Transactions	Total Amount
TRANSFERS IN	1	â, 8,972.00
EXPENSES	3	â, 16,100.00
OTHER	12	â, 327,114.51

VAT Implications

Output VAT (7.5% on Sales)	â, 0.00
Input VAT (7.5% on Eligible Expenses)	(â, 1,207.50)
Net VAT Refundable	â, 1,207.50

Transaction Details

Date	Description	Credit	Debit	Category	Status
2025-12-02	Airtime Purchase VIA GTWORLD 101CT0000000006168248...	-	â, 200.00	-	âœ”
2025-12-02	TRANSFER BETWEEN CUSTOMERS 10003325120217193201002...	â, 10,000.00	-	-	âœ”
2025-12-02	Electronic Money Transfer Levy Electronic Money Tr...	-	â, 50.00	-	âœ”
2025-12-03	POS WEB TRANSFER TRANSACTION POS PUR TEAMAPT LIMIT...	-	â, 10,200.00	-	âœ”
2025-12-03	NIBSS Instant Payment Outward 00001325120321235400...	-	â, 1,000.00	-	âœ”
2025-12-03	Commission on NIP Transfer CHARGES	-	â, 10.00	-	âœ”
2025-12-03	VATCHARGES	-	â, 0.75	-	âœ”
2025-12-04	TRANSFER BETWEEN CUSTOMERS 11000625120414363509239...	â, 8,972.00	-	-	âœ”
2025-12-04	Airtime Purchase VIA GTWORLD 101CT0000000006170551...	-	â, 5,700.00	-	âœ”
2025-12-04	NIBSS Instant Payment Outward 00001325120419210100...	-	â, 6,000.00	-	âœ”
2025-12-04	Commission on NIP Transfer CHARGES	-	â, 25.00	-	âœ”
2025-12-04	VATCHARGES	-	â, 1.88	-	âœ”
2025-12-04	TRANSFER BETWEEN CUSTOMERS VIA GTWORLD L- FOR SCHO...	â, 300,000.00	-	-	âœ”
2025-12-04	NIBSS Instant Payment Outward 00001325120419412700...	-	â, 10,000.00	-	âœ”
2025-12-04	Commission on NIP Transfer CHARGES	-	â, 25.00	-	âœ”
2025-12-04	VATCHARGES	-	â, 1.88	-	âœ”

Compliance References:

â€¢ VAT Classification: Nigeria Tax Act 2025, Sections 148, 186, 187

â€¢ Artificial Transactions: Section 191

â€¢ Record Keeping: Section 32

PRISM - Nigeria Tax Automation Platform

This analysis is for informational purposes. Please consult a tax professional for official filings.