



# GHANA REVENUE AUTHORITY



## DOMESTIC TAX REVENUE DIVISION

### WITHHOLDING VAT(WHVAT) RETURN

CURRENCY IN GHS

CURRENT TAX OFFICE

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*(Tick On)*

*Name of Tax Office*

PERIOD

 (mm/yyyy)

NAME

TIN

*(Please refer to the completion notes overleaf for guidance in completing this Return)*

If Return for the period is NIL tick here

then proceed to the **DECLARATION**

S/NO (A)	NAME OF TAXPAYER (WITHHOLDEE) (B)	TIN (C)	INVOICE DATE (D)	INVOICE NUMBER (E)	INVOICE VALUE PAID(VAT EXCLUSIVE) (F)	VAT& NHIL WITHHELD (7% of (F)) (G)	WITHHOLDING VAT & NHIL CREDIT CERTIFICATE NUMBER (H)
<b>Total</b>							

### DECLARATION

I, \_\_\_\_\_ hereby declare that the information provided above is complete and accurate.

*Name of Declarant*

POSITION

SIGNATURE

DATE

*Office use only*

VETTED BY

# WITHHOLDING VAT (WHVAT ) RETURN

*If you need further clarification or assistance in completing this Return please contact your nearest Domestic Tax Revenue Division Office. The Return should be completely filled. All boxes should be completed. Where a response is not applicable enter n/a for text or zero (0) for value or number boxes.*

1. **Current Tax Office:** The GRA office where Taxpayer (Withholding Agent) is registered
2. **Period:** This refers to the Month and Year for which the Return is being made
3. **Name :** Name of the entity withholding the tax (Withholding Agent)
4. **TIN:** Taxpayer Identification Number (TIN) of Agent - eleven (11) character TIN
5. **Name of Taxpayer (Withholdee):** This is the name of taxpayer from whom the tax was withheld
6. **TIN:** This is the TIN of the Withholdee
7. **Invoice Date: Issue** Date on invoice
8. **Invoice Number:** Serial Number on the Invoice issued
9. **Invoice Value Paid (VAT Exclusive):**The VAT & NHIL exclusive value paid on the supply made on the invoice issued
10. **VAT & NHIL WITHHELD:** This is the VAT & NHIL amount withheld at the time of payment ( 7% of the taxable value paid)
11. **Withholding VAT & NHIL Credit certificate number:** This is the number on the certificate issued after withholding the amount of VAT & NHIL
12. **Total:** This is the sum of all amount in the respective columns for the month.

Note: *If for any reason there has been no transaction /payment during the period (ie the month) the form must be completed as a NIL return by entering a tick in the Box provided. NO other box except the Declaration portion must be completed and the return submitted by the due date*