



# GHANA REVENUE AUTHORITY



## DOMESTIC TAX REVENUE DIVISION PERSONAL INCOME TAX FORM

### ANNUAL ESTIMATE

CURRENT TAX OFFICE

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(Tick one)

Name of Tax Office

YEAR OF ASSESSMENT

YYYY

PERIOD FROM

dd/mm

TO

dd/mm

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

SURNAME

TIN

FIRST NAME

OTHER NAME(S)

NATIONALITY

BUSINESS NAME(S) (if any, attach list if more than one business name)

### STATEMENT OF INCOME

	AMOUNT (GHS)	AMOUNT (GHS)
A. Business Income		
B. Employment Income		
C. Investment / Other incomes		
<b>TAX COMPUTATION</b>		
<b>1. Total Income (Sum A, B and C)</b>		
<b>2. Annual Total Chargeable Income</b>		
<b>3. Annual Total Income Tax Payable</b>		
<b>4. Quarterly Income Tax Payable</b> (3 minus B divided by 4)		

## DECLARATION

I,  hereby declare that the Information on this form is true and accurate.

Signature

OR

Right Thumb Print

Date

### **For persons making declaration on behalf of Taxpayer**

I  do hereby declare on behalf of   
that the Information on this form is true and accurate.

Signature

Relationship to taxpayer

Date

Address

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***Internal Use Only***

***Vetted By***

## PERSONAL INCOME TAX SELF ASSESSMENT ESTIMATED FORM

### 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. All boxes should be completed. Where a response is not applicable enter N/A for text or zero (0) for value or number boxes.***

This form gives a summary of the Estimated Computation of Tax for a Self-Assessed Person  
The fields to be completed are:

**CURRENT TAX OFFICE:** This is the Tax office assigned to the taxpayer

**YEAR OF ASSESSMENT:** This is the financial year to which the estimate relates i.e. yyyy

**PERIOD:** From the first day (dd/mm – 01/01) to last day (dd/mm – 31/12) of the financial year

**SURNAME NAME:** This is the last name of the individual taxpayer.

**FIRST NAME:** This is the first name of the individual taxpayer.

**OTHER NAME(S):** This is the other name(s) of the individual taxpayer.

**NATIONALITY:** The individual taxpayer's nationality

**TIN:** This is the eleven (11) character Taxpayer Identification Number

**BUSINESS NAME(S):** This is the name registered at the Registrar General's Department for the business

### **STATEMENT OF INCOME**

#### **A. Business Income:**

This is the total Income and Profit derived from the direct operations of the business.

**B. Employment income:** Income derived from employment of the individual. Any disengagement of employment should be communicated to the GRA office immediately.

***NB: There may be the need to revise the estimate in the event of disengagement or change in the employment income or change in an employment.***

**C. Investment / Other Income:** this is the gains or profit any other income derived from conducting an investment activity other than business and employment for the year of assessment

### **TAX COMPUTATION**

**TOTAL INCOME** is the sum of (A), (B) and (C) above.

**ANNUAL CHARGEABLE INCOME:** The estimated total annual income less all allowable deduction that is subject to Tax by applying the appropriate tax

**ANNUAL TOTAL INCOME TAX PAYABLE:** The estimated annual income tax to be paid to the Ghana Revenue Authority at the end of the basis period or the financial year (Calendar year)

**QUARTERLY INCOME TAX PAYABLE:** This is the **Annual Total Income Tax Payable** **LESS** **EMPLOYMENT INCOME** divided by 4.

### **DECLARATION.**

For persons making declaration on their own behalf

This section is to be completed by the Taxpayer showing Name, Designation / Position, Signature (Thumb Print) and Date

For persons making declaration on behalf of another person

This section is to be completed by an authorized officer showing Name, Signature, Relationship to Taxpayer, Address, Date and Name of Taxpayer