



**GHANA REVENUE AUTHORITY**  
DOMESTIC TAX REVENUE DIVISION  
**MONTHLY P.A.Y.E DEDUCTIONS RETURN**  
ALL CURRENCY IN GHS



CURRENT TAX OFFICE

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(Tick One)

Name of Tax Office

PERIOD

(mm/yyyy)

NAME

TIN

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

If Return for the period is "NIL" tick HERE ☒ then proceed to the **DECLARATION**

CATEGORY OF STAFF	NUMBER OF STAFF	TOTAL CASH EMOLUMENT	TAX DEDUCTED
EXPATRIATE / MANAGEMENT			
OTHERS (Senior, Junior and Casual staff)			
TOTAL			

**ATTACH THE FOLLOWING SCHEDULES – DT 0107A, DT 0107B, DT 0107C**

- **EMPLOYEES' MONTHLY SCHEDULE OF TAX DEDUCTION (DT 0107a)**
- **ENGAGED EMPLOYEES SCHEDULE (DT 0107B)**
- **DISENGAGED EMPLOYEES SCHEDULE (DT 0107C)**

**STAFF MOVEMENT/POSITION**

No. of Staff at the start of the month	No. of Newly ENGAGED Employees during the month (Attach form DT 0107b)	No. of DISENGAGED employees during the month (Attach Form DT 0107c)	No. of staff at the end of month

Do you have any other withholding tax obligations for the month? Yes

No

If Yes, file withholding tax return

**DECLARATION:**

I, \_\_\_\_\_ hereby declare that the information provided above is true and correct.

Position

Signature

Date

Internal Use Only

Vetted By

DT 0107 ver 1.2

## MONTHLY P.A.Y.E. DEDUCTIONS RETURN

### COMPLETION NOTES

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 / columns should be completed, where a response is not applicable enter n/a for text or zero (0) for value or number.*

**NOTE:** *Only one Return can be submitted per Employer.*

This Return is a summary of PAYE deductions for all categories of Employees rather than individual employees within an employment set up. Fields to be completed are:

- (1) **Current Tax Office:** Name of Tax office where Taxpayer transacts business
- (2) **Period:** This is the month and year in respect of which the return is being made.
- (3) **Name:** This is the name of the Employer
- (4) **TIN:** This is the eleven (11) character TIN of the **Employer**
- (5) **NIL RETURN:** If for any reason there has been no business transactions during the period (i.e. month) the form must still be completed as 'NIL' return by entering a tick in **Box 1** provided. Remember that **no** other Box entries are required but the DECLARATION must still be completed and the form must be submitted by the due date
- (6) **Summary of PAYE Returns**
  - (A) Category of Staff: This is made up of
    - (i) Expatriate / Management
    - (ii) Others (Senior, Junior and Casual staff))
  - (B) Number of Staff: This is the number of staff for each of the above Categories
  - (C) Total Cash Emolument: This is the sum of the basic salary and all cash allowances paid to the employee for each of the above Categories
  - (D) Tax deducted: This is the total tax deducted for each of the above Categories
  - (E) Total: This is the sum of the number of staff, total cash emolument and tax deducted respectively.
- (7) **Staff Movement / POSITION:** This section is an analysis of staff movement and is made up of :
  - (A) Number of staff from the previous month
  - (B) Number of Staff engaged within the month
  - (C) Number of staff that left employment within the month
  - (D) Number of staff remaining at the end of the month (A + B – C)
- (8) **Other Withholding Taxes:** Tick either *Yes* or *No* to indicate whether there are any other Withholding Taxes other than PAYE payable.
- (9) **Declaration:** This section is to be completed by a responsible officer or Taxpayer (Sole Proprietorship) showing Name, Designation / Position, Signature and Date