



# GHANA REVENUE AUTHORITY



## DOMESTIC TAX REVENUE DIVISION

### MONTHLY COMMUNICATIONS SERVICE TAX RETURN CURRENCY IN GHS

CURRENT TAX OFFICE

LTO

MTO

STO

(TICK ONE)

(NAME OF GRA OFFICE)

FOR THE PERIOD

MM/YYYY

NAME OF COMPANY

NEW  
TIN

OLD  
TIN

*(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**

Gross Revenue	2			
Supplies of Prepaid Recharge	3			
Sum Box 2 and Box 3			4	
Wholesale Revenue	5			
Non-Communication Service Revenue	6			
Sum Box 5 and Box 6			7	
Net Revenue ( Box 4 less Box 7)			8	
Rate of Tax			9	
CST Payable (Box 8 Multiplied by Box 9)			10	

#### DECLARATION

I,  hereby certify that the information given in this Return is true and complete.

Signature

Designation

Date

## COMMUNICATIONS SERVICE TAX RETURN COMPLETION NOTES

*(If you need further clarification or assistance in completing this form please contact your nearest Domestic Tax Revenue 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.)***

CURRENT TAX OFFICE: This is the GRA office assigned to the taxpayer where the taxpayer transacts tax business.
FOR THE PERIOD: This is the month and year for which COMMUNICATIONS SERVICE TAX had been paid (e.g the period of CST Return for June 2013 should be completed as 06/2013)
NAME OF COMPANY: This is the legally registered name of the company at the Registrar General Department. OR an Individual in terms of Sole Proprietors
NEW TIN: This is the Eleven (11) character New Taxpayer Identification Number
OLD TIN: This is the Ten (10) character Old Taxpayer Identification Number
BOX 1 If for any reason you did not provide any communications service during the reporting period (i.e. month) the form must still be completed as a "NIL" return by entering a tick in the Box provided. No other Box entries are required. THE DECLARATION must however be completed and the form submitted by due date.
BOX 2 Gross Revenue: Enter the total revenue for the month from your business operations exclusive of VAT, NHIL and CST. This amount should not include revenue from supplies of prepaid recharge units.
BOX 3 Revenue from supplies of prepaid recharges, <b>exclusive</b> of VAT, NHIL and CST. The amount must be computed on the face-value of prepaid units supplied in the month.
BOX 4 Enter the sum of Box 2 and Box 3 in Box 4 provided
BOX 5 Wholesale Revenue: Enter revenue from communication services provided to Class 1 Licensees in the month, <b>exclusive</b> of VAT, NHIL and CST. This must not include revenue from interconnection service.
BOX 6 Non-Communication Service Revenue: Enter the revenue from your business operations which are not provision of communications service, <b>exclusive</b> of VAT, NHIL and CST.
BOX 7 Enter the sum of Box 5 and Box 6 in Box 7 provided.
BOX 8 Net Revenue: Deduct the amount entered in Box 7 from the amount entered in Box 4.
BOX 9 Indicate the rate of tax.
BOX 10 Enter CST Payable: This is computed by multiplying the amount in Box 8 by the tax in Box 9.

The DECLARATION must be signed as follows:

- Sole Proprietor - by the Individual (Sole Proprietor)
- Partnership - by one of the Partners
- Company - by a Director or the Company Secretary