

## DOMESTIC TAX REVENUE DIVISION

### GHANA REVENUE AUTHORITY (GRA) SUPPORT TO TAXPAYERS DURING COVID – 19

The Ghana Revenue Authority (GRA) has put in place the following measures to ensure taxpayers fulfil their tax obligations during this period.

S/N	ACTIVITY	SUPPORT
1.	<b>FILING OF SELF-ASSESSMENT ESTIMATE RETURNS</b>	Due date for filing of Self-Assessment returns which was March 2020 has been extended to April 30, 2020.
2.	<b>FILING OF ANNUAL RETURNS</b> <ul style="list-style-type: none"> <li>• COMPANY INCOME TAX (CIT)</li> <li>• PERSONAL INCOME TAX (PIT)</li> </ul>	<p>Due date for filing is extended from 4 months to 6 months after the end of the basis year.</p> <p>e.g. Annual returns for the year ending December 2019 due in April, 2020 is extended to June 30, 2020.</p> <p>Companies that can file returns before the extension are encouraged to do so. These companies will be classified as compliant and will be eligible for early Tax Clearance Certificate and Withholding Tax Exemption Certificate.</p>
3.	<b>ANNUAL TAX MONTH</b>	The month of June will be the Annual Tax Month for 2020 instead of April, 2020.
4.	<b>MONTHLY FILING OF RETURNS</b>	Taxpayers are expected to file their monthly returns by the due dates using email addresses provided.
5.	<b>PAYMENT OF TAXES</b>	<p>Taxpayers are encouraged to pay their taxes by <b>SWIFT TRANSFERS</b>.</p> <p>Contact your local Tax Office for Bank details.</p>
6.	<b>WAIVER OF PENALTIES</b>	Taxpayers who redeem all their outstanding debts due GRA by June 30, 2020, will be granted a remission of penalties on their principal debts.
7	<b>CONTRIBUTIONS AND DONATIONS TO COVID-19</b>	<p>Donations and contributions toward fighting COVID-19 pandemic shall be:</p> <ul style="list-style-type: none"> <li>• Allowed as deductible expense.</li> </ul>

8	<b>VEHICLE INCOME TAX (VIT)</b>	Due date for sale of VIT Stickers for the 2 <sup>nd</sup> quarter has been extended by one month, ending May 15, 2020.

**COMMISSIONER-GENERAL**

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