

GHANA REVENUE AUTHORITY

Our Ref. No. ...LTO\DC\TP\02\2021

Your Ref. No.

Email: Info.lto@gra.gov.gh

GA-144-3422



GRA

**LARGE TAXPAYER OFFICE
STANDCHART BUILDING
ATTAMILLS HIGH STREET
PMB 28,
OSU – ACCRA**

15th February, 2021

**THE MANAGING DIRECTOR
REGIMANUEL CONCRETE PRODUCTS LTD.
ACCRA**

Dear Sir,

**RENEWAL OF DISPENSATION (TIN: C0003336905)
RE: APPROVAL TO USE OWN COMPUTER GENERATED INVOICE**

Reference is made to your application to use own computer-generated invoice.

We wish to inform you that after a careful review of your systems an approval has been granted to you for the dispensation to use own computer generated invoice. This approval has been extended for the period ending **April 04, 2022**.

Please be reminded that the use of your own computer generated VAT invoice must be in strict compliance with the relevant provisions of the VAT Law, Particularly Section 41 of the VAT Act, 2013 (Act 870) and Regulation 2016, (L.I 2243).

Where you have to resort to manual invoicing for any reason (e.g. non-functioning of your system or at a customer's request), you would be required to issue the Commissioner-General's Printed VAT invoice even if you will attach to it your company invoice.

It bears mentioning that the Commissioner-General reserves the right under the VAT Law to withdraw this dispensation if grounds are perceived for doing so.

This dispensation expires on **April 04, 2022** and renewable on application.

Thank you.

Yours faithfully,

**DR. MARTIN K. YAMBORIGYA
(AG. HEAD, LTO)**

FOR: COMMISSIONER-GENERAL

CC: The Commissioner, DTRD
Head, CEDM
Head, Audit
Head, TPS

Integrity. Fairness. Service.

www.gra.gov.gh

Domestic Tax Revenue Division (DTRD)

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