INCOME TAX RETURN FOR INDIVIDUALS 2021
SELF ASSESSMENT PAYMENTS ACCORDING TO THE RETURN

ASSESSMENT		PAYMENT METHOD	
		IN TIME PAYMENTS	IN TIME/OUT OF TIME PAYMENTS
		JCC Smart	Tax Portal*
Payment code	**Assessment type**		
INCOME TAX			
0300	Self-assessment of Income Tax (without accounts)	Pay here	Pay here
GHS (GESY)			
0313	GHS self-assessment on Self-Employed income (without accounts)	Pay here	Pay here
0314	GHS self-assessment on Pensions	Pay here	
0315	GHS self-assessment on Other Income (Employee/Officer/Other)	Pay here	
0704	GHS self-assessment on Rents Received	Considered out of time upon the submission of the 2021 TD1 Tax Return**	Pay here
0712	GHS self-assessment on Interests Received		
0713	GHS self-assessment on Dividends Received		
SPECIAL DEFENCE CONTRIBUTION			
0604	S.C.D. self-assessment on Rents Received	Considered out of time upon the submission of the 2021 TD1 Tax Return**	Pay here
0612	S.C.D. self-assessment on Interests Received		
0613	S.C.D. self-assessment on Dividends Received		

Need to enter the self-assessment to the Tax Portal – **Entry of Due Amount- and then choose from the «**Statement of Due Amount**», the payment reference number in order to pay via Internet Banking.*

*** Should have been paid in two semesters 30/2021 and 31/12/2021*