

GHANA REVENUE AUTHORITY



CLIENT CHARTER

MARCH 2013

e-mail: info@gra.gov.gh

Website: www.gra.gov.gh

GHANA REVENUE AUTHORITY CLIENT CHARTER

This Charter is a social Contract that sets forth the service delivery and compliance standards between the Ghana Revenue Authority and its clients.

Foreword by the Commissioner General

The Government of Ghana, as part of its tax reforms passed the Ghana Revenue Authority Act 791 (2009) to establish the Ghana Revenue Authority (GRA) for the administration of domestic taxes and customs duties. The GRA replaced four former entities: the Agencies Governing Board (RAGB); Customs, Excise and Preventive Service (CEPS); Internal Revenue Service (IRS); and the Value Added Tax Service (VATS).

The GRA was created to improve the efficiency and effectiveness of tax administration in the country by streamlining and modernising operations and to this end the GRA is implementing wide reaching and ambitious reforms across all its structures, processes, systems and operational procedures to enable it achieve its vision of being a world class revenue administration recognized for its professionalism, integrity and service excellence.

The GRA is constantly striving to build and maintain positive relationships with its esteemed clients and stakeholders – its customers - that include corporate and individual taxpayers, the government and the general public.

The GRA aims to facilitate compliance by taxpayers by providing a full range of user-friendly services to our clients.

This Charter was developed through extensive consultation, including a survey of a wide selection of our clients, a consultative forum with trade associations and discussions with GRA staff. As a result, this Charter represents the needs and aspirations of both the GRA and its clients. It stands as an important symbol of the partnership that we have in building our nation.

Signed:

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George Blankson

Commissioner General

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PURPOSE OF THE GRA CLIENT CHARTER

The purpose of the Charter is to describe the functions of the GRA, the rights and responsibilities of our clients and the service clients can expect from the GRA.

GRA VISION

To be world class revenue administration recognised for our professionalism, integrity and excellence

GRA MISSION

To mobilize revenue for national development in a transparent, fair, effective and efficient manner

The vision and mission govern everything we do, and to support the vision they articulate, we will:

- Provide professional and courteous client services;
- Promote voluntary compliance by taxpayers ;
- Use modern technology;
- Ensure effective border protection; and
- Maintain a well trained disciplined and highly motivated staff.

OUR CORE VALUES

In all our interactions with clients, we will demonstrate our core values: **competence, honesty, accountability, integrity, respect and courtesy.**

OUR ROLE

GRA's primary role is to:

1. Assess and collect taxes, due with optimal efficiency
2. Remit the amounts collected into the consolidated fund unless otherwise provided for by law
1. Promote voluntary tax compliance by providing quality service including tax education
3. Combat tax fraud and evasion and co-operate to that effect with other law enforcement agencies and revenue agencies in other countries
4. Advise District Assemblies on the assessment and collection of their revenue
5. Report and publish statistics related to revenue collection
6. Make recommendations to the Minister of Finance on revenue administration matters

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7. Perform any other functions as directed by the Minister or assigned to it under any other enactment.

OUR RESPONSIBILITIES

To perform these tasks, we will:

1. Ensure that all persons who are liable to be registered with the Authority do so without delay
2. Educate all individuals and corporate bodies on their rights and obligations as well as the functioning of the revenue laws, including in the local language where possible
3. Impose appropriate penalties and interest for non-compliance with legal requirements
4. Ensure prompt refund of overpaid amounts
5. Grant individual personal reliefs, where applicable
6. Issue Tax Clearance Certificates (TCC) to cover transactions, where necessary
7. Examine goods designated for import or export
8. Provide fair assessment of the value of goods for indirect tax purposes
9. Prevent and detect tax evasion
10. Enforce non-revenue laws relating to prohibitions and restrictions on imports and exports

WHAT WE EXPECT FROM YOU

The GRA expects its clients to comply with their legal obligations. As your partner we are committed to providing an enabling environment for you to comply.

What should you do?

1. Apply to GRA without delay if you are liable to be registered
2. Keep accurate and up-to-date records Inform GRA in writing of any change in your business circumstances
3. Quote your Tax Identification Number (TIN) on all correspondence
4. Respect GRA Staff
5. Be truthful and honest in furnishing information to the Authority
6. Adhere to procedures, regulations and laws
7. Demand written communication for queries and objections
8. File your returns and pay all taxes by the due date

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9. Demand a receipt for all payments made
10. Desist from making or accepting demands to make unauthorised payments in respect of tax revenue transactions as this is a serious criminal offence
11. Avoid issuing cheques that will not be honoured, as such an act is a criminal offence
12. Respond promptly to queries raised
13. with regard to rental income -
 - Notify GRA when you let a property
 - Declare rent income earned promptly to GRA
 - Volunteer information on business and business assets

WHAT CLIENTS SHOULD EXPECT FROM US

Our ethical standards demand that:

Our clients should expect high standards and ethics from GRA staff including: -

1. You be treated with courtesy, respect, fairness and impartiality
2. Your affairs be kept confidential
3. Your enquiries are dealt with promptly and appropriately
4. You are treated with fairness and impartiality and provided education and information in an open, supportive and transparent manner
5. We are accountable in all of our dealings with you
6. We continuously strive to improve our service delivery
7. Disputes are settled in a quick, fair, and transparent manner

OUR COMMITMENTS TO YOU

We make the following commitments to you to improve our service. We will:

1. Establish minimum service standards, publish and review them regularly and measure our performance against them
2. Provide accurate and reliable information:-
 - i. GRA will continuously inform and educate clients through appropriate media.
 - ii. GRA will publicise all changes in the Tax Laws on its website: www.gra.gov.gh and other media.
 - iii. GRA will ensure that tax literature, brochures and other information will be available on the GRA website www.gra.gov.gh and all GRA offices throughout the country.

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- iv. GRA will carry out random visits to business premises to know and appreciate client's problems at first hand
3. Provide clean, safe and client-friendly reception areas
4. Provide clear signage in offices to direct our clients, as well as nametags and identification cards for our employees
5. Ensure our staff present a professional image.
6. Ensure that you have the right to ask the GRA to review your case, if you are dissatisfied with their assessments
 - i. An objection can be reviewed by the Sector Commander/Manager of a Local Tax Office
 - ii. If not satisfied, you can bring the matter up to the Commissioner-General or the appropriate Commissioner.
7. Welcome your suggestions and feedback at the reception desks of all GRA offices
8. Seek your feedback through client satisfaction surveys and other channels and act on the results
9. Provide one-stop service to you when you submit your returns and payments for taxes
10. Provide common tax procedures that ensure you are governed by a single set of rules
11. Ensure that the GRA treats everyone equally, impartially and that clients pay only the amount of tax required by law

COMPLAINTS, FEEDBACK AND SUGGESTIONS

If you are dissatisfied with any aspect of our service delivery, you should contact your local tax office with any complaints. If you are not satisfied with the response you can redirect your complaint to:

The Commissioner General

Ghana Revenue Authority
Off Starlet '91 Street
P.O. BOX 2202
Accra

E-mail address is: info@gra.gov.gh

Website is: www.gra.gov.gh

e-mail: info@gra.gov.gh

Website: www.gra.gov.gh

If you have feedback and suggestions to improve our service, please contact us at the same address, call our hotlines or email us at the following numbers or email address:

The Commissioner General

Ghana Revenue Authority
Off Starlet '91 Street
Head Office
P.O. BOX 2202
Accra.

The following hotlines are also available:

Communications and Public Affairs - **0302662032**
Customs Division – **0302668319; 0302668272**

E-mail address is: info@gra.gov.gh

Website is: www.gra.gov.gh

**TELEPHONE NUMBERS AND ADDRESSES OF GRA OFFICES
GREATER ACCRA**

OFFICE	LOCATION	TELEPHONE	POSTAL ADDRESSES
LARGE TAX PAYER OFFICE (LTO)	1 ST FLOOR VAT HOUSE, RING ROAD CENTRAL,CIRCLE ,NEXT TO BUSY INTERNET	0302210570-9	PMB 28, OSU-ACCRA
SPINTEX ROAD MTO	SPINTEX ROAD MEDIUM TAXPAYER OFFICE`	0303405084/ 0303405307	-
AGBOGBLOSHIE MEDIUM TAXPAYER OFFICE	ASHIEU KETEKE MARKET,AGBOGBLOSHIE	030261115/ 0302666893/ 0302667683-6	P.O BOX,13854 ACCRA
ADABRAKA MEDIUM TAXPAYER OFFICE	GROUND FLOOR VAT HOUSE, RING ROAD ,CIRCLE, NEXT TO BUSY INTERNET	030225815255/ 0302247958	PRIVATE MAIL BAG ,GENERAL POST OFFICE,ACCRA
KANESHIE MEDIUM TAXPAYER OFFICE	DADEBAN ROAD,KATENIT BUILDING NORTH	0302243668/	PRIVATE MAIL BAG 197 ACCRA-

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	INDUSTRIAL AREA,KANESHIE	03022449109/ 0302244912	NORTH
LEGON-ACHIMOTA MEDIUM TAXPAYER OFFICE	OFF ACCRA-LEGON ROAD (OKPONGLO)	0302502330/ 0302502338/9	P.O BOX 93, LEGON
TEMA MEDIUM TAXPAYER OFFICE	TEMA COMMUNITY 2 ROUNDAABOUT,OPPOSITE	0303211301/ 0303213312/ 0303213303/ 0303205854	P.O BOX CE 12391 ,TEMA
OSU MTO	REVENUE TOWER, BEHIND FRANKIE'S HOTEL	0302760015/ 0302760290/ 0302760922	P.O BOX 02102, OSU
ASHANTI			
SUAME MTO	AHINSAN(NORTH OF STADIUM TRAFFIC LIGHTS)BESIDE GARDEN CITY RADIO(ATONSU ROAD)	0322022183/ 0322023291/ 03222027772	P.O BOX 176, KUMASI
ASOKWA MTO	SIC BUILDING, NEAR PREMPEH ASSEMBLY HALL, KUMASI	0322026738/ 0322029457/ 0322027772	PRIVATE MAIL BAG, KUMASI
BRONG AHAFO			
SUNYANI MTO	OPPOSITE GHANA HIGHWAYS AUTHORITY, SUNYANI	0352023579	P.O BOX 108, SUNYANI
VOLTA			
HO MTO	GRA BUILDING BLOCK 'C'STADIUM ROAD OPPOSITE HIGH COURT, HO	0362028369	P.O BOX 166, HO
WESTERN			
TARKORADI MTO	PLOT NO. 10.3, HARBOUR,BUSINESS AREA (OPPOSITE GREL),	0312023468	P.O BOX 348, TARKORADI

	TARKORADI		
NORTHERN			
TAMALE MTO	36 UNIT MILITARY BLOCK, TAMALE	0372022043/ 0372024774	P.O BOX 105, TAMALE
CENTRAL			
CAPE COAST MTO	ABURA, OPPOSITE CENTRAL MOSQUE, CAPE COAST	0332132085	P.O BOX 471, CAPE COAST
EASTERN			
KOFORIDUA MTO	OPPOSITE. DIST.EDU.OFFICE, GEORGE STREET, KOFORIDUA	0342023250/ 0342022696/ 0342024647	P.O BOX 390,KOFORIDUA

CUSTOMS DIVISION		
BRANCH	ADDRESS	TELEPHONE
CUSTOMS DIVISION HQ	P.O BOX 68 , ACCRA	030266841-5
HEADQUARTERS CLIENT SERVICE DIRECT LINES	P.O BOX 68 , ACCRA	0302668319 EXT.1150&1151
KOTOKA INTERNATIONAL AIRPORT(KIA)	P.O BOX 9046, AIRPORT ACCRA	0302762922/3, ASST. COMMISSIONER: 0302762838
AVIANCE KIA	P.O BOX 9046, AIRPORT, ACCRA	0302778025
ARRIVAL HALL KIA	P.O BOX 9046, AIRPORT ACCRA	0302773354
TEMA	P.O BOX 302,TEMA	0303202771-2, ASST COMMISSIONER-

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		0303202667
TEMA CLIENT SERVICE	P.O BOX 302,TEMA	0303201225
JAMESTOWN	P.O BOX 120, ACCRA	0302672596/7, ASST. COMMISSIONER: 0302672598
HO	P.O BOX 65, HO	0362026615, ASST. COMMISSIONER: 0362028199
WA	P.O BOX 221, WA, UPPER WEST REGION	0392022185
ELUBO	P.O BOX 1,ELUBO	0312222021, ASST. COMMISSIONER 0312222029
SUNYANI	P.O BOX 224, SUNYANI	0352027185, ASST. COMMISSIONER: 0352023147
AFLAO	P.O BOX 76, AFLAO	0362530224. ASST.COMMISSIONER: 0362530271
KUMASI	P.O BOX 4109,KUMASI,ASHANTI REGION	0322025760. ASST.COMMISSIONER: 0322024356
TAMALE	P.O BOX 108,TAMALE	0372022799. ASST. COMMISSIONER: 0372022293
BOLGATANGA	P.O BOX 210,BOLGATANGA	0382023450, ASST.COMMISSIONER :0382022506

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TAKORADI	P.O BOX 211, TAKORADI	0312022121. ASST.COMMISSIONER: 0312022065
KOFORIDUA	P.O BOX 304, KOFORIDUA	0342023020, ASST COMMISSIONER: 0342024245

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