

FAQs

1. **What is TIN?**

Ans. TIN stands for Taxpayer Identification Number. This is a unique number that identifies a Taxpayer.

2. **Qn.** I already have a Taxpayer Identification Number (TIN), do I need to register for a new TIN?

Ans. *Yes you do.*

- *All taxpayers without the new eleven (11) digits TIN are required to register for a new TIN.*

3. **Qn.** Why do I have to register for a new TIN?

Ans. *The New TIN is the basis of the new reform program being undertaken. Registering for a new TIN will enhance your ability to transact business with GRA and other government agencies – e.g. clearance of goods from the ports, filing of tax returns, e-payment, contract payments, etc. and enable GRA to serve you better.*

4. **Qn.** I am an existing taxpayer, how do I register for a new TIN?

- **Ans.** *Individuals should pick Registration forms from any GRA office or download from GRA/RGD websites, complete and submit same at any GRA Office for processing.*
- *Organizations that are not required to be registered by Registrar General's Department (RGD), e.g. MMDAs, MDAs, Trust, etc should pick Registration forms from any GRA office or download from GRA/RGD websites, complete and submit same to any GRA Office for processing.*
- *Individuals registering for Business Names do not need to register for a separate TIN.*
- *Businesses required to register under the Company's Code will have to pick, complete and submit the appropriate forms for processing at the RGD. A TIN and TIN Certificate will be generated by GRA.*

Note: *all promoters, Directors, Individual partners, individual shareholders of the organization should have already been registered and issued with a TIN to start this process at RGD.*

5. **Qn.** I am an employee; do I need to register for TIN?

Ans. *Yes, all employees are required to register for TIN. The TIN will be used in the processing of Pay-As-You-Earn tax deductions from your salary. The TIN is your personal number and once you have a TIN you have to provide the number to your employer for tax purposes or you can use it in any tax transactions required by GRA, such as customs duties etc. For the registration process fill an individual form, attach a copy of relevant ID and submit to your employer for submission to GRA office.*

6. **Qn.** Is there a deadline for the re-registration process?

Ans. *Yes there is. The re-registration deadline is the end of March, 2013.*

7. **Qn.** What are the requirements for registration?

Ans. *For individuals, you will need to complete the Individual Registration form from GRA and attach a copy of one of four IDs (Voter ID, National ID, Driver License, Passport).*

Entities registering with RGD have to complete the appropriate RGD registration form.

Note: To complete the appropriate RGD application, the promoters, shareholders, Individual partners etc. behind the entity should have a TIN.

In the case of organizations registering through GRA, a letter of introduction from the entity will be required.

8. **Qn.** Do I need to pay for TIN registration?

Ans. *No. Registration for TIN is absolutely free.*

9. **Qn.** When should I register for TIN?

Ans. You should register ***NOW.***

10. **Qn.** When will I get my TIN and TIN certificate?

Ans. Three working days for a processing centre and within two weeks for a non-processing centre.

Note: A processing centre is where GRA has its operational IT system for processing application forms.

11. **Qn.** Who issues TIN?

Ans. *TIN is issued by the Commissioner General of the Ghana Revenue Authority*

12. **Qn.** Will I need a VAT certificate in addition to my TIN?

Ans. *Yes, you will need a VAT Certificate if you qualify to collect VAT.*

13. **Qn.** My business has a number of branches. Do I have to register each branch?

Ans. A- *In the case of a sole proprietor, all the branches will bear the TIN of the owner*

B- *No, the branches are part of your business or company and as such cannot be registered with a different TIN.*

C- *in the case of holding companies and their subsidiaries (since each of them is regarded as a separate entity) each of the companies must register for 25+ its separate TIN*

NOTE: *To register a branch for TIN, the branch should have been registered at the Registrar General's Department as a separate legal entity.*

14. **Qn.** I am an individual with a number of registered business names; do I need to register each of the business names for TIN?

Ans. *No, you do not need to register all your business names for TIN. Your business names are trading names and as such take on your individual TIN. (Same as one of the answers for No. 13)*

15. **Qn.** I have a subsidiary business name; do I have to register the subsidiary business name for TIN?

Ans. *No you do not have to register a subsidiary business name for a TIN. All subsidiary names are covered by the TIN of main company. A subsidiary business name is similar to a trading name for a registered company; as such the TIN for the company is the same for the subsidiary business name. This is similar to a person or individual registering a business name, the business name takes on the TIN of the individual who is now registered and trading under the given business name(s). **Subsidiary business name is not a separate legal entity but a trading name for a company.***

16. **Qn.** How do I get my TIN and TIN certificate?

Ans. *Currently, the TIN and TIN certificate can be collected in person from where one submits the application.*

17. **Qn.** I am not currently in the country, how can I apply for a TIN?

Ans. Ghanaians Resident Abroad: *You have to download the relevant application form on-line, complete and mail / fax to an agent/relative with all the relevant attachments for submission to GRA.*

Foreigners: *You have to download the relevant application form on-line, complete and mail / fax to an agent with all the relevant attachments for submission to GRA.*

Note: the ID acceptable in both cases is a photocopy of the Visa and picture pages of a passport.

This must be endorsed by a Notary Public.

18. **Qn.** Can someone apply for a TIN on my behalf?

Ans. *This is the case for organizations, however for individuals this can only be done if a power of attorney has been granted to the third party. Ideally, an individual needs to apply for their own TIN.*

19. **Qn.** I want to register for VAT or some other tax type such as CST, what do I need to do?

Ans. *You must first register for TIN. To register for a tax type, complete a tax type registration form.*

20. **Qn.** I am a newly registered business and I have not started operating, do I need to file my taxes?

Ans. *As a registered taxpayer you are required to file for all taxes that you are registered for and make payments if applicable. If you are not operating yet, you are required to file a NIL return to meet your tax obligations of filing returns.*

21. **Qn.** I am not going to be operating for the next six months due to a shutdown of operations. What do I need to do and what are my tax obligations?

Ans. *Inform the GRA of the suspension of operations. This will require that you fulfill all outstanding tax obligations including filing of all returns and payment of liabilities.*

Suspension requires that you file NIL returns for the relevant tax types you are registered for and also provide us with an end date for the suspension if known.

22. **Qn.** I do not operate under a tax type I previously registered for. What do I need to do?

Ans. *You will have to inform the GRA and de-register the tax type. In order to de-register you should have met all tax obligations for the tax type, this includes filing of returns and payment of liabilities.*

23. **Qn.** I am permanently closing down my business operations. What are my obligations to the tax authority?

Ans. *You will need to inform the GRA and RGD. Additionally, you will have to meet all your tax obligations to GRA including filing of returns and payment of liabilities before closure of business. Your business will then be de-registered.*

24. **Qn.** Why should I disclose my business turnover?

Ans. *This will enable GRA to classify and place taxpayers into Large, Medium and Small Taxpayer offices.*

25. Why are employees not given TIN automatically since taxes are being deducted at source?

Ans. Each individual will have to apply personally on a prescribed form.

26. Will my turnover which I declare on the registration form attract more taxes?

Ans. No. *This will enable GRA to classify and place taxpayers into Large, Medium and Small Taxpayer offices.*

27. Can I use the old TIN to clear goods?

Ans. Yes. However this is a temporary measure. The Commissioner General will announce a definite deadline after which only the new TIN will be used to clear goods.

28. Is everyone supposed to have a TIN?

Ans. Yes. Everyone who transacts business with GRA and other government institutions is required to have TIN.

29. What is the difference between Registration and Re-registration?

Ans. Registration deals with taxpayers who are registering with GRA for the first time, while re-registration deals with taxpayers who are currently registered with GRA and therefore need a new TIN.