

Integrity.Fairness.Service.



GRA

GHANA REVENUE AUTHORITY

SERVICE CHARTER



Vision

To be a world-class revenue administration recognised for professionalism, integrity and excellence.

Mission

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

Core Values

- Integrity
- Fairness
- Service
- Teamwork
- Innovation
- Professionalism.



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List Of Acronyms

CD	Customs Division
CID	Criminal Investigations Division
CEPS	Customs, Excise and Preventive Service
DTRD	Domestic Tax Revenue Division
EOCO	Economic and Organised Crime Office
FDA	Foods and Drugs Authority
GNPC	Ghana National Petroleum Corporation
GPHA	Ghana Ports and Harbours Authority
GRA	Ghana Revenue Authority
GSA	Ghana Standards Authority
IRS	Internal Revenue Service
iTaPS	Integrated Tax Application and Preparation Systems
MoF	Ministry of Finance
NPA	National Petroleum Authority
OSP	Office of the Special Prosecutor
RAGB	Revenue Agencies Governing Board
SDC	Service Delivery Charter
SSD	Support Services Division
TCC	Tax Clearance Certificates
TIN	Taxpayer Identification Number
TSCs	Taxpayer Service Centres
VAT	Value Added Tax
VATS	Value Added Tax Service

Foreword

On behalf of the Ghana Revenue Authority, I am pleased to present to you this Service Charter document developed to clearly show all services that the Ghana Revenue Authority (GRA) provides for customers and also to inform you about your rights and obligations.

The Ghana Revenue Authority, (GRA) was established in 2009 as a merger of the three revenue agencies, the Customs, Excise and Preventive Service (CEPS), the Internal Revenue Service (IRS), the Value Added Tax Service (VATS) and the Revenue Agencies Governing Board (RAGB) in accordance with the Ghana Revenue Authority Act 2009, (Act 791).

As regulated by law, GRA's mandate is to ensure maximum compliance with all tax laws in order to warrant a sustainable revenue stream for government, trade facilitation, a controlled and safe flow of goods across the country's borders.

The Authority recognises the importance of establishing closer partnership with Customers, and has put forward this Service Charter as a clear statement of our commitment to deliver quality services to Customers. In our quest to improve our services we welcome feedback and comments by e-mail, phone or WhatsApp. (Please find the details at the end of this document).

I wish to conclude by reiterating our commitment to our promise of delivering superior service at all times.

REV. DR. AMMISHADDAI OWUSU-AMOAH

Commissioner-General

Introduction

This document specifies the services and service standards our clients can expect from the Ghana Revenue Authority (GRA), as well as the procedure to follow if the agreed services are not rendered efficiently.

The Service Delivery Charter (SDC) is in line with broader Public Service Policies of providing quality services to members of the public preventing and fighting administrative corruption.

1.1 PURPOSE OF THE CHARTER

This Charter shall:

- a. Inform our Customers about the services we provide.
- b. Outline the standards of service to be delivered.
- c. Focus staff on our service promise and promote professionalism in their dealings with Customers.
- d. Provide channels for the provision of feedback on service-related issues.
- e. Help drive and sustain a process of continuous improvement in service quality.
- f. Support good relations with Customers that builds trust.

Obligations contained in this Charter shall apply to all Staff of GRA. A breach of any of the provisions of this Charter may result in disciplinary action in accordance with GRA's disciplinary Policy and the Code of Ethics and Conduct.

1.2 WHO WE ARE

The Ghana Revenue Authority, (GRA) was established in 2009 as a merger of the three revenue agencies, the Customs, Excise and Preventive Service (CEPS), the Internal Revenue Service (IRS), the Value Added Tax Service (VATS) and the Revenue Agencies Governing Board (RAGB) in accordance with the Ghana Revenue Authority Act 2009, (Act 791).

Since 2009, the GRA has employed markedly innovative and cost-effective technologies to facilitate the filing of returns and payment of taxes in line with its tax laws. Some of these are the Ghana Integrated Tax Management and Information System (GITMIS) and the Integrated Customs Management System (ICUMS) and most recently the integration with the Ghana.gov portal for easy payment of taxes and filing of returns on the taxpayersportal.com.

GRA is headed by the Commissioner-General, with support from three (3) Commissioners in charge of the following;

- a. Domestic Tax Revenue Division (DTRD).
- b. Customs Division (CD).
- c. Support Services Division (SSD).

1.3 LEGAL MANDATE

Our core mandate is to ensure maximum compliance with all tax laws in order to warrant a sustainable revenue stream for government, trade facilitation, a controlled and safe flow of goods across the country's borders.

We also administer a number of international agreements that govern our relations with other tax jurisdictions and institutions such as World Customs Organisation Protocols, World Trade Organisation Protocols, Double Taxation and Exchange of Information Agreements.

This mandate is derived among other enactments from the:

- a. Ghana Revenue Authority Act, 2009 (Act 791);
- b. Income Tax Act, 2015 (Act 896);
- c. Revenue Administration Act, 2016 (Act 915);
- d. Free Zones Act, 1995 (Act 504); and
- e. Customs Act, 2015 (ACT 891).

GRA gets policy directives from the Ministry of Finance and collaborates with partner government Agencies and Trade Unions to deliver on our mandate. Among such Agencies are the Economic and Organised Crime Office (EOCO), Ghana Free Zones Authority (GFZA), Criminal Investigations Division (CID) of the Ghana Police Service, Ghana Ports and Harbours Authority (GPHA), Foods and Drugs Authority (FDA), Ghana Standards Authority (GSA), National Petroleum Authority (NPA), Minerals Commission, Ghana Shippers Authority and the Ghana National Petroleum Commission (GNPC).

1.4 OUR CORE VALUES

Our commitment to Customers is enshrined in our Core Values of

- i. Integrity
- ii. Fairness
- iii. Teamwork
- iv. Service
- v. Innovation
- vi. Professionalism

1.5 OUR GUIDING PRINCIPLES

GRA shall continuously work towards improving the standards of service and the organisation's relationship with our Customers shall be guided by the following key principles:

A. Service

- i. GRA shall endeavour to provide accessible and convenient service through our Taxpayer Service Centres (TSC), Customs Collections and Head Office Units; as well as online services.
- ii. All our Taxpayer Service Centres (TSC), Customs Collections and Head Office Units shall continually deliver high levels of service to all Taxpayers.

B. Integrity

- i. GRA's services shall comply with relevant laws of Ghana.
- ii. GRA shall endeavour to explain the requirements and processes regarding our services to enable our Customers understand our standards.
- iii. GRA appreciates the understanding of our Customers on what we can and cannot deliver.

C. Fairness

- i. GRA shall treat everyone equally in a professional manner and with respect.
- ii. GRA shall act fairly and reasonably towards Customers in a consistent and ethical manner.
- iii. GRA shall endeavour to build trust by engaging our Customers through open, honest and simple communication.

D. Privacy and Security

- i. GRA shall ensure that confidentiality and privacy of Customers' information is upheld and respected at all times in accordance with all applicable Laws of Ghana.

E. Transparency and Trust

- i. GRA shall provide clear, relevant and timely information to help Customers file returns and pay their taxes/levies and Customs Duties.
- ii. GRA shall inform Customers through various channels (e.g., website, social media, e-mail or at our Taxpayer Service Centres of any changes in the rates of taxes and duties. Customers can contact us for information or provide feedback through these channels.
- iii. GRA shall provide a holistic approach to tax and Customs administration

2. Functions

The functions of the Authority as set out in Act 791 are as follows;

- a. Assess and collect taxes, interest and penalties due on taxes to the Republic with optimum efficiency.
- b. Pay the amounts collected into the Consolidated Fund unless otherwise provided for by this Act and other Acts.
- c. Promote voluntary tax compliance and tax education.
- d. Combat tax fraud and evasion and co-operate to that effect with other competent law enforcement agencies and revenue agencies in other countries.
- e. Enforce non-revenue laws relating to prohibitions and restrictions on imports and exports.
- f. Advise and support District Assemblies on the assessment and collection of their revenue.
- g. Report and publish statistics related to revenue collection.
- h. Make recommendations to the Minister responsible for Finance on revenue administration matters.
- i. Perform any other function in relation to revenue as directed by the Minister responsible for Finance or assigned to it under any other enactment.

3. Services

Our core mandate is to ensure maximum compliance with all relevant tax laws to facilitate a sustainable revenue stream for government, trade facilitation and a controlled and safe flow of goods across the country's borders.

We also administer a number of international agreements that govern our relations with other tax jurisdictions and institutions such as World Customs Organisation Protocols, World Trade Organisation Protocols, Double Taxation and Exchange of Information Agreements.

We are accessible from Monday to Friday, 08h00 to 17h00, except on public holidays.

- a. Register all persons who are required to be registered with the GRA.
- b. Educate all individuals and corporate bodies on their rights and obligations as well as the functioning of the revenue laws, including the local language where possible.
- c. Ensure prompt refund of overpaid amounts.
- d. Grant individual personal reliefs, where applicable.
- e. Issue Tax Clearance Certificates (TCC) to cover transactions, where necessary.
- f. Examine and process goods designated for import or export.
- g. Provide fair assessment of the value of goods for tax purposes.

4. Service Standards

We are committed to reducing the time it takes to process applications. We would ensure strict adherence to the following set timescales in the provision of our services.

4.1. Domestic Tax Revenue Division (DTRD)

Service on Offer	Procedure	Timelines	Requirements from Client	Fee (where applicable) (GHS)
TIN Registration (Company TIN)		21 Days as stipulated by Law but can be done within 48 hours.	Valid National ID	Free
Taxpayer Registration (Tax type registration)		Not specific	Registration certificates from Registrar General, Official Application Letter etc	Free
Refunds		Refund to be processed and paid within 60 Days	Application letter, TIN or Ghana Card	Free
Tax Clearance Certificate		48 – 72 hours (If Taxpayer Records are Complete)	TIN or Ghana Card, Application letter	1.50
Withholding Tax Certificate		Instant Issuance (when WHT is paid)	Withholding Payment Receipts, Soft copy of details on WHT schedule	Free
Application for Tax Exemption including Withholding Tax exemption, young entrepreneur tax exemption etc		Unspecified (Process involves MoF, Parliament and GRA)	Application letter, TIN or Ghana Card	Free

Service on Offer	Procedure	Timelines	Requirements from Client	Fee (where applicable) (GHS)
Updating of Taxpayer Information		24 – 48 Hours	TIN or Ghana Card, Application letter (prescribed)	Free
Application for deferred Payment Account		Not specific	Application letter(prescribed), TIN or Ghana Card	Free
Application for Change of Tax Year		Not specific	Application letter(prescribed), TIN or Ghana Card	Free
Application for change of VAT accounting basis		Not specific	Application letter, TIN or Ghana Card	Free

For information on procedures, please visit any GRA Office or our website www.gra.gov.gh. You can also call our toll-free number 0-800-900-110 or e-mail us on info@gra.gov.gh.

4.2. Customs Division

Services on Offer

Clearing Agent License

Bonded Warehouse Operator License

Special Manufacturing Storage License

Application for rebates and exemptions

Application for temporary imports

Voucher of correction

Inspections

Import valuations of vehicles

Refund of provisional payment

Clearance of imports / exports

Request for pre-entry information (valuation, classification and origin)

Appeals

For information relating to procedures, timelines, requirements and applicable fees of the Customs Division please visit our website www.gra.gov.gh or call 0-800-900-110

5. Rights of Customers

Our Customers will be treated with courtesy, respect, fairness and impartiality.

- Your affairs will be kept confidential.
- Your enquiries will be dealt with promptly and appropriately.
- You will be provided education and information in an open, supportive and transparent manner.
- You will be treated fairly in all our dealings with you.
- Disputes will be settled in a quick, fair, and transparent manner.

6. Obligations of Customers

GRA expects Customers to:

Submit regular returns;

Be truthful;

Be honest;

Be cooperative;

Pay appropriate taxes on due dates; and

Keep proper records.

7. Responsibilities of Staff

- Answer client queries.
- Treat clients with respect and courtesy.
- Ensure that services rendered to clients are up to the standard required by this Service Charter.
- Provide accurate and reliable information.
- Wear nametags and identification cards.

8. Feedback, Complaints, Compliments

Feedback should be directed to us via:

- Toll-free number-0-800-900-110
- Email- info@gra.gov.gh, customer.experience@gra.gov.gh
- By post:
 - Customer Experience Unit,
 - Ghana Revenue Authority, Head Office
 - Off Starlets '91 Street P.O. BOX 2202
 - Accra
- Nearest GRA Office
- Official Social Media Handles
 - Facebook: <https://www.facebook.com/GhanaRevenue>
 - Twitter: <https://twitter.com/GhanaRevenue>
 - LinkedIn: Ghana Revenue Authority-official
 - Instagram: <https://www.instagram.com/ghanarevenue/>

9. Internal Complaints Management Mechanism

Complaints directed to our various channels will be recorded and ticketed for tracking by the complainant. Timelines for complaints resolution vary depending on the nature of complaints and channel chosen.

Once you file your complaint, a tax officer (resolver) will be assigned to handle your complaint. The complaints resolver who we assign will always be a senior tax officer and someone who has not previously dealt with the issue.

The work of the resolver will include;

- Contact you within three (3) to five (5) business days to acknowledge receipt of your complaint by GRA;
- A request to confirm your identity if the resolver needs access or is required to use your personal tax information;
- Requests for any additional details which might be necessary to finalise your complaint.

Once the complaint is resolved, it will officially be closed from the complaints management system.

10. External Complaints Handling Mechanism

If a client is dissatisfied with the resolution of the internal mechanism, they can explore the external complaints handling mechanism by:

- Forwarding complaints to the Commissioner-General for his/her decision
- Appealing the Commissioner-General's decision within 30 days after resolution if still unsatisfied
- Proceeding to the Independent Tax Appeals Board after 60 days of appealing the Commissioner-General's decision if no communication is received from the Commissioner-General or the resolution to the appeal is still not to the satisfaction of the customers.

11. Periodic Monitoring and Review of Service Delivery Charter

This Service Delivery Charter will be reviewed every other year.



Location

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