



GRA NEWS

TWENTY TWENTY-FIVE

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- GRA Gets New Board of Directors
- GIZ Donates Trained Springer Spaniels
- Procedure for Tax Dispute Resolution in Ghana
- Customs Commissioner Tours Tema Collection
- FCDO leads delegation to HM Revenue and Customs

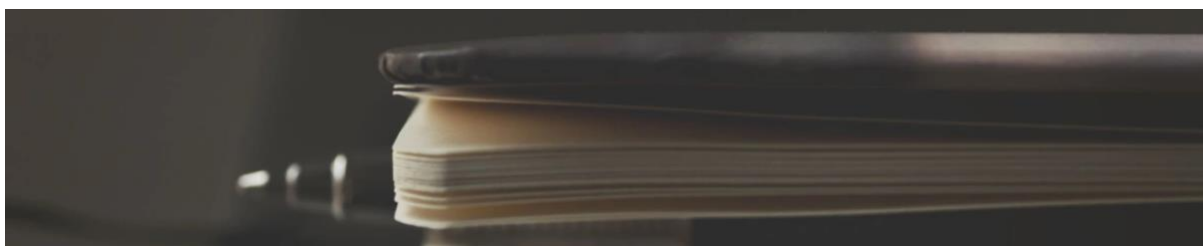
SECOND EDITION

HEADLINE:

GRA TO LEAD WORLD BANK INNOVATION CHALLENGE PILOT

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EDITORIAL: ***STRENGTHENING TAX ADMINISTRATION FOR A PROSPEROUS GHANA***

The GRA's ongoing transformative phase is designed to strengthen tax administration, enhance compliance, and optimise revenue collection to support the government's "Resetting Agenda" for the country.

At the helm of this transformation is Mr. Anthony Kwasi Sarpong, our Commissioner-General, who has set forth a bold agenda to modernise operations, improve stakeholder confidence and public trust, and enhance transparency, aligning our strategies with the broader economic goals of the country to mobilise GHS360 billion in tax revenue by the end of 2028.

With the inauguration of the Board of Directors into office, we aim to provide visionary leadership, ensure accountability, and promote good governance, as well as adherence to ethical taxation and financial discipline. We can confidently say that GRA is on track to achieve professionalism, efficiency, and excellence in revenue administration.

In line with our mandate to continuously educate individuals, all sectors of businesses, the Authority carried out a nationwide Tax and Good Governance campaign, to sensitise and educate taxpayers, encourage voluntary compliance, and broaden the tax base ensuring that individuals and businesses file their tax returns and contribute their fair share to national development.

Also, on-going is the three-year nationwide intensive tax education campaign, highlighted in the 2025 Budget Statement by Hon. Ato Forson, Minister of Finance. By equipping taxpayers with relevant and timely information on changes or amendments to tax laws, new processes, the Authority is nurturing a culture of tax responsibility that will drive long-term economic stability and address pertinent needs of taxpayers.

GRANews is optimistic that, with the Board's wealth of expertise and experience, GRA will streamline operational efficiency, build a tax system that is fair, effective, and responsive to the dynamics of the world economy, and pave the way for a prosperous nation.



COMMISSIONER-GENERAL'S MESSAGE

"We need to build the infrastructure of the future, not just patch up that of the past."



Our 2025 roadmap is anchored on the strategic focus of **"Transforming for Growth and Impact"**. This transformation will be evident in how we use data analytics to enhance compliance, how we engage with taxpayers to improve education and voluntary compliance, and how we empower our staff with the tools and mindset needed to thrive in an increasingly dynamic tax environment. Management's vision is to grow tax revenue to GH¢ 360 billion by end of 2028.

"Transforming for growth and impact" is hinged on the following six pillars: *people & culture, enhanced revenue mobilisation, innovation & tech transformation, governance & operational excellence, data & insights, stakeholder trust & public confidence*, through continuous education, transparent communication, ethical practices, and responsive service delivery.

In line with the above the Authority and the Ministry of Finance has held dialogues and stakeholder engagements with key identifiable groups like GUTA, Media, Postharvest

Industries West Africa Ltd. (PIWA), Ghana National Chamber of Pharmacy, GREDA, CIBA, Insurance Agents among others on the various tax amendments, implementation of the modified taxation model and other tax reforms. These sessions will continue till the Authority is certain that all relevant stakeholders' inputs have been appropriately addressed or implemented to enhance compliance.

As we move forward into the 3rd quarter, I entreat all businesses, especially medium to small ones and all operating in the virtual space (digital) to register with the GRA and honour their civic responsibility.

Let us remember that every contribution we make matters and brings us one step closer to our shared goals as a country, transforming for growth, delivering impact, and powering Ghana's 24 hour economy.

GRA GETS NEW BOARD OF DIRECTORS

A nine (9) member Board of Directors for GRA has been inaugurated into office by Hon. Dr. Cassiel Ato Forson, Minister for Finance.

The Board of Directors brings their wealth of expertise spanning finance, governance and public administration to improve tax administration and guide the Authority's policies, a key component of the government's "reset, rebuild and restore" agenda.

Administering the Oath of office, Hon. Dr. Cassiel Ato Forson, tasked the Board to provide policy direction which will restore confidence, ensure tax compliance, reinforce good governance and create a decisive approach to combating smuggling.

Hon. George Ricketts Hagan, Chairman of the newly inaugurated Board and member of Parliament for Cape Coast South pledged to deliver on the Board's mandate with integrity and diligence.



Hon. Dr. Ato Forson administering the Oath of Office to the newly appointed Board Members



BELOW ARE MEMBERS OF THE GRA BOARD OF DIRECTORS:



HON. GEORGE RICKETTS HAGAN - *BOARD CHAIRMAN*

Deputy Majority Leader and MP - Cape Coast South is a seasoned Ghanaian politician. He holds an MBA from the University of Chicago Business School, as well as an MSc and a BSc from the University of London. He is a Chartered Financial Analyst (CFA) accredited by the CFA Institute.



ANTHONY KWASI SARPONG - *MEMBER*

He is a Chartered Accountant with over 21 years of experience in audit and advisory services. His expertise spans Financial Services, Consumer and Industrial Markets (CIM), Telecom, Media, and Technology.



DR. ZAKARIA MUMUNI - MEMBER

1st Deputy Governor - Bank of Ghana. Dr. Mumuni is the Director of the Financial Markets Department at the Bank of Ghana and a member of the Monetary Policy Committee. He has over 22 years of experience in central banking, public financial management, and policy analysis.



HON. ELIZABETH OFOSU-ADJARE - MEMBER

Minister for Trade, Industry and Agribusiness. She is an MP for the Techiman North Constituency, a lawyer and an experienced politician.



DR. PATRICK NOMO - MEMBER

Chief Director, Ministry of Finance. He is a Chartered Accountant with more than two decades of post-qualification experience in public sector management, auditing, and institutional capacity development.



HON. LAADI AYAMBA - *MEMBER*

Representing the Private Sector on the Board. Hon. Laadi Ayii Ayamba is MP for the Pusiga Constituency in the Upper East Region, and a dedicated women's rights advocate.



HON. MR. FRANCIS-XAVIER SOSU - *MEMBER*

Representing the Private Sector on the Board. Hon. Francis-Xavier Sosu is a distinguished human rights and public interest lawyer. He currently serves as Managing Partner in F-X Law & Associates and is widely known for his advocacy for social justice, legal reform, and the protection of vulnerable groups.



MADAM FAUSTINA NELSON - MEMBER

Representing the Private Sector on the Board. She is a trailblazer in politics and entrepreneurship. Madam Nelson is celebrated for her enduring contributions to corporate governance and political leadership in Ghana.



MR. GEORGE AYIRETEY - MEMBER

Representing the Private Sector on the Board. Mr. George Ayiretey is the Lead Tax & Regulatory Partner at Deloitte Ghana. With over 20 years of experience in tax and regulatory services, he provides strategic advisory support to a wide range of clients.

GRA TO LEAD WORLD BANK INNOVATION CHALLENGE PILOT



Mr. Anthony Sarpong, Commissioner-General, delving into his innovative insight while other panelists looked on

Mr. Anthony Kwasi Sarpong, Commissioner-General, at the recent World Bank GovTech and Public Sector Innovation Global Forum held in Washington, D.C., shared that, under a new collaboration with the World Bank and other institutional partners, the Ghana Revenue Authority has been selected as the first institution globally to pilot the World Bank's Innovation Challenge model.

This ground-breaking initiative aims to provide a structured platform for young professionals from both the public and private sectors to generate and test innovative ideas that improve public service delivery and institutional efficiency. The recognition reflects GRA's strong track record in innovation and highlights Ghana's leadership in public sector transformation.

This milestone project is intended to set up a structured platform for young professionals across both public and private sectors to generate prototype ideas that will improve public service delivery and institutional efficiency.

Innovation Insights

Mr. Sarpong also participated in a high-level panel discussion on innovation in public institutions. Drawing from his dual experience in public sector reform and private sector transformation, he offered valuable insights into GRA's innovation journey and the broader role of collaborative transformation. A key theme of the Commissioner-General's message was GRA's commitment to digital transformation.

He emphasised that genuine innovation in public institutions must start with a willingness to rethink traditional systems. He said GRA, in recent years, has implemented several key digital initiatives aimed at improving efficiency and making tax compliance easier for citizens.

These include:

- The e-Tax Portal which allows taxpayers to file and pay taxes online, enhancing convenience and transparency
- Digitisation of Tax Clearance Certificate (TCC) which has reduced bureaucracy and improved processing times
- A broader transition from manual and fragmented processes to an integrated digital ecosystem, enabling real-time monitoring, data-driven enforcement, and improved service delivery

According to Mr. Sarpong, this transformation is not just about adopting technology; it is about changing how the GRA works and interacts with taxpayers. He also emphasised the importance of people and collaboration in driving innovation. With a public service workforce of both digital migrants and digital natives, there is a valuable opportunity to harness diverse perspectives and experiences.

He called for a stronger collaboration across generations, saying ;

- Digital migrants bring deep institutional knowledge, policy experience, and historical context.
- Digital natives contribute agility, comfort with emerging technologies, and fresh thinking

Mr. Sarpong said that public sector innovation cannot be achieved in isolation and strong partnerships with the private sector are crucial to meeting the changing needs of citizens and businesses. He cited examples from GRA's ongoing collaborations:

- Fintechs and telecommunications companies have expanded tax payment options through mobile platforms
- Technology firms are co-developing tools for e-invoicing, data analytics, and taxpayer engagement
- Academic and research institutions are contributing thought leadership and technical expertise to tax policy innovation

These partnerships, he noted, enable co-creation, where the public sector sets the vision and policy direction, while the private sector brings innovation, design thinking, and execution capabilities.

He said that through its digital reforms and commitment to partnership, GRA is redefining its role, not just as a revenue agency but as a forward-thinking, citizen-focused public institution poised to lead the next wave of innovation in Africa's public sector.

Key Drivers of Public Sector Innovation:

Mr. Sarpong highlighted three critical success factors for innovation in public institutions:

1. Empowered Leadership

Innovation starts at the top. Leaders must foster a culture of experimentation and empower teams, especially young professionals, to bring bold ideas to life.

2. Scalable Solutions

Innovative ideas must be designed with growth in mind. Institutions should create systems that allow successful pilots to be scaled across departments, regions, and services.

3. Purpose and Public Value

Innovation must be purposeful, focused on solving real problems, enhancing efficiency, and delivering value to citizens. Without a clear goal, technology alone cannot drive meaningful change.

Mr. Sarpong ended with a call for a purposeful approach to innovation, rooted in systems, skills, and collaboration. “The future of public service lies in the synergy between systems, skills, and collaboration. We must build institutions that are not just efficient but adaptive, inclusive, and forward-looking,” he said.

Compiled By: Antoinette A. Tettevi

COMMISSIONER-GENERAL VISITS THE PUBLIC SERVICES COMMISSION

The Commissioner-General, Mr. Anthony Kwesi Sarpong, has paid a courtesy call on Prof. Victor Kwame Agyemang the Chairperson of the Public Services Commission to strengthen ties and discuss issues of mutual benefit with a view to improve areas of regulation and policy administration in the Authority.

Mr. Sarpong, used the occasion to introduce two newly appointed Commissioners; Brigadier General Glover Ashong Annan, Commissioner - Customs Division, and Hon. Dr. Alex Adomako-Mensah, Commissioner Support Services Division. He emphasized that with the inauguration of the Board, the stage is set for renewed strategic direction and enhanced governance within the Authority.



Commissioner-General exchanging pleasantries with Prof. Victor Kwame Agyemang

Prof. Agyemang, commended GRA for the consistent collaboration in Human Resource. He underscored the need for timely technical clearance to guide recruitment processes and emphasized adherence to the public service protocols.

Present at the meeting were: Dr. Stella Agyenim-Boateng – Vice Chairman of the Public Services Commission, Mrs. Mabel Amoako-Atta – Secretary to the Commission, Mrs. Ernestina Oppong-Yeboah – Deputy Secretary, Mr. Victor Way Kuvodu – Ag. Deputy Secretary, and other management staff from GRA.



Top Management at the courtesy call

THREE COMPANIES CERTIFIED AS AUTHORISED ECONOMIC OPERATORS



The Customs Division has certified three new companies as Authorised Economic Operators, after successfully meeting rigorous qualification and registration requirements. This brings the number of certified Authorised Economic Operators (AEOs) in the country to fourteen since its full rollout in November, 2024.

The companies are, [Buildmate Building Products Company](#), [Promasidor Ghana](#), and [Soft Care FM Manufacturing Limited Company](#). By achieving the AEO certification, these companies have enhanced their operational efficiency and gained international recognition, benefiting from reduced cost and faster cargo clearance, reduction of financial guarantee in case of trans-shipment or movement of goods, simplification of Customs procedures, and the option to allow out-of-port as an alternative location for inspections.

The AEO is a World Customs Organisation (WCO) programme implemented worldwide, aimed to enhance the supply chain security, facilitate legitimate trade, reduced compliance cost and enhance customs efficiency in the face of increasing trade volumes.

Section 8 of the Customs Act, 2015 (Act 891), Regulation 15 of the Customs Regulations, 2016 (L.I. 2248), Article 7.7 of the World Trade Organisation (WTO) Agreement on Trade facilitation and the Revised Kyoto Convention enjoin businesses seeking AEO certification to comply with strict Customs control procedures and security standards.

The procedure includes a Self-Assessment Questionnaire (SAQ), validation and an on-site inspection and submission of a report, which is subject to approval by Top Management of GRA.

The following persons and business may apply to be registered as Automatic Economic Operators (AEO); manufacturers, an exporter, a freight forwarder, a warehouse keeper or other storage facilities operator, a customs agent, a carrier, an importer, a consolidator, an intermediary, a port operator, an airport operator, a courier service operator, a terminal

operator and any other person required to be registered placing the country at the forefront of Authorised Economic Operator in the Sub-region.

By: Lynus Affotey-Annang

GIZ DONATES TRAINED SPRINGER SPANIELS TO BOOST CUSTOMS OPERATIONS



Commissioner, Customs Division, Brig. Gen. Glover Ashong Annan



Ms. Astrid Kohl - GIZ Program Director for PAIRed



Ms. Astrid Kohl (GIZ) with the K-9 handlers and the Springer Spaniel dogs

As part of the efforts to enhance border security and combat crime, the Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) has donated two trained Springer Spaniels to the K-9 Unit of the Customs Division. The dogs are trained to detect narcotics, illegal currency, explosives, and other substances potentially linked to terrorism

Ms. Astrid Kohl, the GIZ Program Director for Participation, Accountability and Integrity for a Resilient Democracy (PAIReD), stated that the donation is part of the good governance initiative under the PAIReD program, which aims to foster integrity, accountability, and the rule of law in Ghana. She expressed optimism that the contribution would further solidify the long-standing cooperation between GIZ and Ghana and significantly bolster the capabilities of the Customs K-9 Unit.

Brig. Gen. Glover Ashong Annan, Commissioner, Customs Division, expressed appreciation to the German Government and Gentium UK Limited for their continued support in enhancing the operational effectiveness of the Customs Division. He indicated that in response to the growing threat of drug trafficking and opioid abuse among the youth, the Customs Division has deployed mobile laboratory vans and spectrometers to the borders to identify smuggled substances.

He emphasised that the addition of the highly trained K-9 dogs is a crucial element in the multi-faceted approach, as it underscores the Division's firm commitment to securing the borders

The highlight of the ceremony was the live demonstration showcasing the Springer Spaniels' remarkable ability to detect concealed drugs and other illicit substances.



5th from the right, Commissioner - Customs Division, Brig. Gen. Glover Ashong Annan, 4th from the right, Ms. Astrid Kohl, together with representatives from GIZ and staff from the K-9 Unit

Mr. Charles Kofi Lumor, K-9 Project Manager at the Customs Division assured the donor partners that the dogs would be deployed effectively to enhance the GRA's border enforcement operations.

Sarah Laryea (NSP-CPA)

SUPPORT SERVICES RETREAT SETS STAGE FOR STRATEGIC TRANSFORMATION OF GRA



Hon. Alex Adomako-Mensah, Commissioner –SSD and Brig. Gen. Glover Ashong-Annan, Commissioner-Customs together with Management staff at the SSD Retreat
*The Support Services Division (SSD) and the Commissioner-General’s direct-report departments and units have held a joint Management Retreat under the theme “**Transforming GRA for Impact and Growth: Support Services as the Pivot**”.*

The retreat marked a significant step in repositioning SSD as a strategic engine of GRA’s growth, innovation, quality leadership, service, and institutional excellence and the pivot around which the operational Divisions can function optimally.

Bringing together senior management of departments and units, the retreat charted a renewed course for the Division, with transformational leadership to enhance internal systems, improve service delivery, and foster a progressive organisational culture aligned with GRA’s long-term goals.

Hon. Dr. Alex Adomako-Mensah, Commissioner Support Services Division, encouraged participants to embrace dynamic leadership, innovation, and a clear strategic direction. He called on staff to be architects of transformation, recalibrate focus, and recommit to a shared purpose.

Dr. Adomako-Mensah stressed that the retreat’s theme is more than a slogan; it is a clear statement of intent and a “call to action”. He said, “We are stepping into our rightful role as the strategic backbone of GRA, and it is time to lead from the front”. He urged leaders to move beyond short-term fixes and adopt sustainable, forward-looking strategies that promote efficiency, transparency, and accountability.

He outlined the following operational commitments, which are directly linked to the Commissioner-General’s pillars to steer the Division’s progress:

1. Establish structured leadership pipelines and meritocratic advancement frameworks

2. Optimise processes through digital enablement with uncompromising efficiency standards
3. Enhance service responsiveness to empower internal stakeholders
4. Align resource deployment with strategic revenue priorities
5. Institutionalise innovation for predictive analytics and automated logistics

Brigadier General Glover Ashong Annan, Commissioner -Customs Division, described the Support Services Division (SSD) as the “unsung engine room” of the Authority and applauded its vital role in powering the Authority’s operations.

He commended SSD for providing the backbone that supports GRA’s efforts in revenue mobilisation, trade facilitation, and compliance enforcement. He urged participants to use the platform to reflect, plan, and commit to bold transformation strategies and called for stronger collaboration across all GRA Divisions to realise the Authority’s vision of becoming a world-class revenue administration

Mr. Anthony Kwasi Sarpong, Commissioner-General, outlined a vision that will reshape the Authority’s role in advancing Ghana’s development. He acknowledged significant progress made since 2009, while emphasising the need to address ongoing legacy issues, outdated digital systems, and limited transparency that hinder efficiency and public trust.

He also announced an ambitious revenue target of GH¢360 billion by 2028, with a compound annual growth rate of 23.68%. He said the Authority will focus on six key strategic priority areas or pillars to drive revenue, compliance, and build trust with taxpayers. They are:

- **People & Culture:** Foster a high-performing, inclusive, and motivated workforce by attracting and retaining top talent, prioritising employee welfare, investing in training and development, and recognising excellence.
- **Enhanced Revenue Mobilisation:** Maximising revenue collection through innovative digital solutions, broadening the tax base, ensuring compliance, and fostering partnerships to support national development.
- **Innovation & Tech Transformation:** Drive operational excellence and taxpayer satisfaction by leveraging relevant technology, optimizing processes, and delivering customer-centric services.
- **Governance & Operational Excellence:** Ensure ethical leadership, regulatory compliance, and operational agility to build a resilient, transparent, and efficient tax administration system.
- **Data & Insights:** Harness the power of data analytics and business intelligence to enable informed decision-making, predictive insights, and real-time reporting

- **Stakeholder Trust & Public Confidence:** Build and maintain trust with taxpayers, businesses, and the public through transparent communication, ethical practices, and responsive service delivery

The retreat ended on a positive note with a unified roadmap to direct and evaluate operations and service delivery for the 2025 fiscal year.

REAL ESTATE DEVELOPERS SENSITISED ON VAT AMENDMENT ACT 2023, (ACT 1107)

Mr. Kwesi Eghan - Deputy Commissioner, Domestic Tax Revenue Division (DTRD) Ops. II, has explained, that the VAT Amendment Act 2023, (Act 1107) is not a new tax but an amendment to VAT Act 2013, (Act 870) to enhance domestic revenue mobilisation and “properly align Real Estate Developers tax treatment to other sectors of the economy to ensure equity and long-term fiscal sustainability”.

Addressing participants at a sensitisation organised by the Authority on Act 1107, he said the Authority aims to support real estate developers, agents, and contractors in understanding key provisions of the amended Act, how these affect their tax obligations, and to foster a collaborative relationship that ensures smooth implementation and compliance within the sector.



Mr. Kwesi Eghan, DC-DTRD addressing participants



A section of Participants at the event



A section of invited Real Estate Developers representatives at the tax engagement

Mr. Nathan Nettey, Deputy-Commissioner Tax Audit and Quality Assurance (TAQA) department responded to some concerns, outlining current frameworks of the law whilst calling on participants to work together for a smooth transition and compliance.

The session was very interactive as participants obtained answers to pertinent questions regarding VAT on Real Estates, pathways for resolving refunds and potential disputes, mortgages, buildings-to-rent schemes, to the tax implications of sustainable building.

The engagement underscores the Authority's proactive approach to engaging with key sectors to improve tax compliance.

By: Lynus Affotey-Annang

UNDERSTANDING MODIFIED TAXATION SCHEME: Frequently Asked Questions



The Modified Taxation Scheme aims to simplify and make tax compliance more practical for individuals in the informal sector. Many people run small businesses or work independently, and this system assists these taxpayers in fulfilling their tax obligations without the complicated processes. The goal of the scheme is to ensure that everyone contributes their fair share to national development in a simple and supportive way.

Q1: What does "Modified Taxation Scheme" generally mean?

Ans: "Modified taxation schemes" refer to ongoing adjustments to existing tax laws, thresholds, and specific incentives. It can also encompass **presumptive** taxation approaches, particularly aimed at integrating informal sector businesses into the tax net by simplifying compliance.

Q2: Who qualifies for this modified tax scheme?

Ans:

Individuals: Tax thresholds for personal income tax/tax based on individual income level.

Businesses: Small businesses, particularly those in the informal sector, may be targeted by presumptive tax methods based on turnover.

Q3: Is this a new tax?

Ans: No, it is a Personal Income Tax for operators in the informal sector.

Q4: Who does not qualify under this modified tax scheme?

Ans:

Professionals with formal qualifications (e.g., accountants, lawyers, engineers).

Individuals engaged in businesses with high profit-to-turnover ratios, as prescribed by regulations.

Individuals operating more than one business.

Individuals who have multiple businesses.

Partners in a business partnership.

Q5: What is the primary target of this modified tax scheme?

Ans: The main targets are:

Revenue Mobilisation: To ensure sufficient funds for government services and reduce budget deficits.

Broadening the Tax Base: Bringing more economic activity, especially from the informal sector, into the formal tax system.

Stimulating Economic Growth: Through targeted incentives for investment, job creation, and specific sectors.

Promoting Compliance: Simplifying tax processes to encourage voluntary compliance and reduce evasion.

Q6: What are the benefits under the modified tax scheme?

Ans: Tax reliefs: personal, ease of registering and paying taxes

Q7: What is required to register for this scheme?

Ans: To register under modified taxation, individuals must provide:

National Identification Card (Ghana Card)

Ghana Post GPS Address (Digital Address)

Phone Number

Turnover (sales figure)

Business Registration/Permit Documents (if applicable)

Q8. How often will I be expected to pay taxes under this scheme?

You are expected to pay taxes on a quarterly basis. However, daily, weekly, monthly, and annual payments are allowed.

Q9. How will I pay my taxes under this scheme?

The GRA offers multiple payment options:

USSD Payments: A dedicated short code for mobile tax payments (***880#**)

Mobile Money Payments: Offline payments via designated mobile money agents.

Bank Deposits (Ghana.GOV): Traditional bank deposits with reference numbers.

Q10: How do I file?

You can file your tax returns on the taxpayers' portal

Q11: Can a foreigner operate under the Modified Taxation Scheme?

Ans: NO

Q12: How can I learn more or get information on this modified taxation scheme?

Ans: Contact any Ghana Revenue Authority Taxpayer Service Centre (TSC), call the toll-free line 0800900110, WhatsApp at 055 299 0000/020 063 1664, or email info@gra.gov.gh.

**BRIGADIER GENERAL GLOVER ASHONG ANNAN TOURS TEMA
COLLECTION**



Brigadier General Glover Ashong Annan, Commissioner Customs Division, inspecting the guard of honour

Brigadier General Glover Ashong Annan, Commissioner – Customs Division, along with Mr. Peter Antobre Ofori, Deputy Commissioner - Preventive, paid a visit to the Tema Collection as part of his nationwide tour of all Customs Collections. The primary objective of this tour was for the Commissioner to gain a deeper understanding of the Customs environment, engage with officers, and grasp the distinct challenges they face in their day-to-day operations.

Brig. Gen. Ashong-Annan inspected a ceremonial quarter guard formed in his honour and met with the Tema Collection management team to discuss operational matters and strategic initiatives. He also held an open staff durbar, where he addressed the entire workforce with his vision of fostering a supportive atmosphere that would enable officers to excel in their duties. He stressed the critical importance of revenue mobilisation, notably highlighting the ambitious revenue targets set for the Collection in 2025. The Commissioner encouraged all officers to dedicate themselves fully to meeting these goals.

He further toured the Golden Jubilee Terminal and State Warehouse, gaining firsthand insight into their activities and the fishing harbour and the transit terminal, where he inspected a shipment that was seized containing illicit drugs, including Tramadol. He congratulated the officers for the vital role they play in combating drug trafficking.

TRAMADOL SEIZED AT THE TEMA PORT TRANSIT TERMINAL

One hundred (100) cartons of Tramadol were seized at the Transit Terminal at the Tema Port during a routine inspection led by Mr. William Kpodo, a Chief Revenue Officer, Tema Collection.

The consignment was made up of **fifty (50) cartons of 250mg** and **fifty (50) cartons of 120mg** of the drug Tramadol. Tramadol is a restricted pharmaceutical product that has great potential for abuse, and is commonly referred to on the street as "red".



The cartons of Tramadol were intercepted at the Transit Terminal

The drugs were discovered in a consignment that had had been falsely declared as general merchandise and intended for onward transportation to Niger. However, the discrepancies in documentation, declared contents, and packaging caused officers to do an intensive inspection, leading to the seizure.

The investigation team is working in close collaboration with the **Narcotics Control Commission, Port Security**, and the **Joint Port Control Unit (JPCU)** to determine the full scope of the operation and prevent similar incidents in the future.



A closer look at what Tramadol looks like

STRENGTHENING TAX ADMINISTRATION: GHANA'S COLLABORATIVE INITIATIVE WITH HMRC



Mr. Anthony Sarpong, Commissioner-General (middle), and senior officials from both the GRA and the Ministry of Finance

As part of its ongoing efforts to modernise tax administration and enhance domestic revenue mobilisation, the Ghana Revenue Authority (GRA) and the Ministry of Finance have embarked on a strategic engagement with Her Majesty's Revenue and Customs (HMRC) in the United Kingdom.

The high-level visit, led by the Commissioner-General of the GRA, the Deputy Minister for Finance, and senior Management, aimed to familiarise the Ghanaian delegation with the HMRC's operations and the UK Government Resource Programme (GRP). It also sought to explore avenues for deepening technical cooperation and long-term institutional partnerships.

This engagement forms part of a targeted initiative to foster international collaboration and the exchange of global best practices in tax administration. The Ghanaian delegation focused on gaining first-hand insights into HMRC's approach to:

- Corporate governance and leadership accountability
- Strategic collaboration with the UK Treasury in tax policy formulation
- Leadership development programmes
- Voluntary compliance models using data analytics and behavioural science
- Enhanced taxpayer experience through digital innovation

These learnings are expected to inform Ghana's strategic reforms in tax compliance, digital transformation, and service delivery, contributing directly to the GRA's mission of enhancing institutional efficiency and boosting public confidence.

The visit has also set the stage for sustained technical cooperation between Ghana and the UK, reinforcing Ghana's goal of achieving an **18–20% tax-to-GDP ratio by 2027**. This aligns with the Commissioner-General's strategic focus on people and culture development, innovation and data utilization, revenue mobilization, strong governance, and enhancing public trust in the tax system.

By adopting proven practices and harnessing innovation, Ghana is taking deliberate steps toward building a more resilient and transparent tax administration system.

This initiative reflects a shared commitment to fiscal sustainability, economic resilience, and efficient public service delivery. The partnership with HMRC underscores the UK's role as a strategic ally in Ghana's development journey. With hashtags like **#GRA**, **#RevenueGrowthTogether**, and **#GhanaFIRST**, the GRA continues to champion collaborative, data-driven, and people-focused approaches to revenue generation — a critical lever for national development.

PROCEDURE FOR TAX DISPUTE RESOLUTION IN GHANA



The writer is Mr. Lawrence Hotsonyame Esq. He is an Assistant Commissioner and Head of GRA Training Unit.

Abstract

The tax laws impose rights and obligation on both taxpayers and tax administrators. Each party is expected to exercise their rights and execute their obligations under the tax laws.

Whereas tax administrators are to ensure that taxpayers pay the correct amount of tax required of them, taxpayers must also arrange their tax affairs in such a way that they do not pay more in taxes than required by law. In compliance with the tax laws, taxpayers enjoy certain rights such as the rights to object and appeal to tax assessment. Taxpayers exercise these rights when they disagree with assessment raised by the Commissioner-General.

The framers of the tax laws envisaged that there will arise tax dispute between tax administrators and taxpayers. Therefore, they have provided for a clear tax dispute resolution mechanism in the tax laws. Sections 42 to 44 of the Revenue Administration Act, 2016 (Act 915) specifically provides for the procedure for resolving tax disputes. In recent times, the Independent Tax Appeals Board was established to augment the provisions made in Act 915 for tax dispute resolution.

This has gone a long way to resolve tax disputes and also ensure a serene tax environment for tax administrators and taxpayers alike to fulfil their rights and obligations under the tax laws.

1. Introduction

Tax disputes are global phenomenon. Entities such as companies, partnerships, trusts, and other groups frequently disagree with the decisions of the tax authorities, and these disagreements must be resolved amicably between the parties to encourage voluntary compliance with the tax laws.

Tax dispute refers to conflicts, misinterpretations, misunderstandings or disagreements between taxpayers and tax authorities regarding tax assessments, tax enforcement and compliance. The disagreement may stem from various sources, including tax audit figures, the interpretation and application of tax laws, procedural improprieties, conflicts between accounting and tax principles, tax assessments, tax payment, interest calculation, penalties, and the application of sanctions under the tax laws. One significant source of income tax disputes, for example, is the laws governing the deduction of expenses from income.

The Income Tax Act, 2015 (Act 896) outlines specific, general, and residual rules that dictate how expenses are deducted when calculating a taxpayer's chargeable income. However, there has been disagreement between taxpayers and tax authorities regarding the interpretation of tax laws, particularly concerning the deductibility of expenses when calculating a taxpayer's chargeable income.

The Revenue Administration Act, 2016 (Act 915) provides the procedure for resolving tax dispute in Ghana.

This article provides an in-depth discussion on the tax dispute resolution procedure, the legal framework, the role of administrative bodies in tax dispute resolution, the court's ruling on the subject, and its broader implications for taxpayers.

2. Tax Decisions

Objection to tax decisions do not occur in a vacuum. It is important to state that, where the Commissioner-General makes a tax decision and a taxpayer disagrees with the Commissioner-General, then tax disputes arises which must be resolved through a dispute resolution process. Taxpayers can only object to a tax decision made by the Commissioner-General.

The Commissioner-General is empowered under section 41 of Act 915 to make a tax decision. Act 915 defines a tax decision to mean;

“a decision made by the Commissioner-General under a tax law, including an **assessment or omission**”.¹

However, a tax decision does not include any of the following decisions of the Commissioner-General:

- (a) a practice note, class ruling, or private ruling;
- (b) a decision or omission to issue, refuse or revoke a practice note, class ruling or private ruling;
- (c) a decision or omission that affects a person only as a tax officer or employee or agent of the Authority;
- (d) a decision or omission of the Commissioner-General, including an objection decision under section 43; or
- (e) a decision to compound an offence under a tax law

A tax decision in the form of assessment is made by the Commissioner-General, when the notice of assessment is served on the taxpayer; and in the case of any other tax decision, when the Commissioner-General serves the affected person with a written notice of the decision.

The following are conclusive evidence that a tax decision has been made and is correct:

(a) in the case of a self-assessment, the tax return that resulted in the assessment or a document under the hand of the Commissioner-General purporting to be a copy of the tax return;

(b) in the case of other assessments, the notice of assessment or a document under the hand of the Commissioner-General purporting to be a copy of the notice; and

(c) in the case of any other tax decision, written notice of the decision under the hand of the Commissioner-General or a document under the hand of the Commissioner-General purporting to be a copy of the decision

3. Types of Assessment

Under the Revenue Administration Act, assessments are classified into four main categories:

- Self-Assessment,
 - Pre-emptive Assessment,
 - Adjusted Assessment, and
 - The Commissioner-General's Assessment.
1. Self- Assessment is a type of assessment where taxpayers are allowed to make estimate of their own tax liability and tax payable. Taxpayers are permitted to make a projection of their own turnover or sales and a projection of their tax payable for the year.
 2. Pre-emptive Assessment is an assessment raised by the Commissioner-General under the following circumstances:
 - Where the taxpayer becomes bankrupt, is wound up or goes into liquidation; or
 - The Commissioner-General believes on reasonable grounds that the person is about to leave the country indefinitely; is otherwise about to cease activity or business in the country; or
 - Where the taxpayer has committed an offence under a tax law; or
 - The Commissioner-General considers it appropriate, including where the person fails to maintain adequate documentation

c. Adjusted Assessment ;

Section 39 of the Revenue Administration Act, 2016 (Act 915) grants the Commissioner-General the authority to issue adjusted assessments. In instances where a taxpayer provides an estimate, revises an estimate, or submits annual returns at the end of the basis period, the Commissioner-General may modify the assessment to ensure that the taxpayer is held accountable for the accurate amount of tax pertaining to the relevant circumstances.

d. Commissioner-General's Assessment :

This is an assessment raised by the Commissioner-General. Section 37(3) of the Revenue Administration Act, 2016 (Act 915) stipulates that "where a person fails to file a tax return on

time, the Commissioner-General may, using best judgment and information reasonably available to the Commissioner-General, assess the person."

4. Notice of Assessment

Where the Commissioner-General makes an assessment under a tax law, the Commissioner-General shall serve a written notice of the assessment on the taxpayer. In addition to any requirement of the tax law in question, the Commissioner-General shall, in the notice of assessment, state

- (i) the name of the taxpayer;
- (ii) the Taxpayer Identification Number of the taxpayer;
- (iii) the assessment by the Commissioner-General of the tax payable by the taxpayer for the period, event or matter to which the assessment relates;
- (iv) the amount of tax remaining to be paid after any relevant credits, reductions or pre-payments;
- (v) the manner in which the assessment is calculated;
- (vi) the reason why the Commissioner-General has made the assessment;
- (vii) the date by which the tax is to be paid; and
- (viii) the time, place, and manner of objecting to the assessment.

An assessment issued by the Commissioner must include all relevant details mentioned above, including the time, place, and manner in which a taxpayer can object to the assessment.

Section 40(2)(h) of the Revenue Administration Act, stipulates that, when the Commissioner-General serves a notice of assessment on a taxpayer, the notice shall indicate the time, place, and manner of objecting to the assessment.

5. Tax Dispute Resolution Mechanism

The International Bureau of Fiscal Documentation (IBFD) describes tax dispute resolution as;

"a framework of legal and administrative practices that facilitates the resolution of tax disagreements, ensuring that both parties can reach a mutually acceptable outcome."

The Tax Administration Diagnostic Assessment Tool (TADAT) also defines a tax dispute resolution mechanism as;

“a structured process for resolving disagreements between taxpayers and tax authorities regarding tax obligations.”

Tax dispute resolution is a process through which dissatisfied taxpayers seek a review of decisions made by the Commissioner-General. If they remain unsatisfied, they may pursue further review from the statutory bodies designated for this purpose such as the Independent Tax Appeals Board (ITAB) or the courts system. The review may be based on the material facts available to the Commissioner-General and the evidence adduced by the parties.

In Ghana, the Revenue Administration Act, 2016 (Act 915) provides a clear dispute resolution process that must be followed by all taxpayers in resolving their tax disputes. Act 915 spells out the manner in which dissatisfied taxpayers may raise objection and follow through the dispute resolution procedure including making an appeal through the Independent Tax Appeal Board (ITAB) to the Superior Courts of Judicature. The tax dispute resolution process must be based on a clearly defined framework. The process should be well-known, understood and easily accessible by taxpayers.

6. Objecting to a Tax Decision

Every taxpayer has the right to object to the tax decision of the Commissioner-General. Taxpayers are not bound by the decision of the Commissioner-General, rather the law permits them to object or appeal to the tax decision made by the Commissioner-General.

For an objection to a tax decision to be considered, the dissatisfied taxpayer must lodge a written objection with the Commissioner-General within 30 days of being notified of the tax decision, stating, precisely the grounds for the objection.

Section 42(1) of Act 915 stipulates that;

“a person who is dissatisfied with a tax decision that directly affects that person may lodge an objection to the decision with the Commissioner- General within thirty days of being notified of the tax decision”

When a taxpayer fails to exercise the right to object within the stipulated period, the right of that taxpayer may be considered extinguished.

Section 42(8) of Act 915 provides that;

“A tax decision to which an objection is not made within thirty days is final”

This means that a taxpayer who fails to exercise his right to object within thirty (30) days of being notified of the tax decision shall be considered to have lost his/her right to object.

However, the taxpayer may apply for an extension of time to object to a tax decision, especially when they are unable to object within the thirty (30) days period. Section 42(2) of Act 915 states as follows:

“A person may, before the expiration of the 30 days period, apply in writing to the Commissioner-General for an extension of time to file an objection. Where the Commissioner-General is satisfied that there are reasonable grounds for the extension, the Commissioner-General may grant the application for extension and shall serve notice of the decision on the applicant”

A taxpayer cannot apply for an extension after the expiration of the 30 days period. The taxpayer's application must be submitted before the expiration of the 30 days period within which the taxpayer has the right to object. The Commissioner-General shall not grant approval for extension of time to object if the taxpayer submits the application after the expiration of the 30 days within which the taxpayer is required by law to object.

7. Condition Precedent for the Commissioner-General to Entertain an Objection

The Commissioner-General shall not entertain an objection against a tax decision unless the applicant has,

*(a) in the case of import duties and taxes, **paid all outstanding taxes including the full amount of the tax in dispute; and***

*(b) in the case of other taxes, **paid all outstanding taxes including thirty percent of the tax in dispute.***

In the case of *Kwesi Afrifa V GRA & Attorney General* [SUIT NO. J6/02/2022], the Supreme Court affirmed that, the payment of thirty percent (30%) as a condition that must be satisfied before an objection may be entertained by the Commissioner-General.

The Supreme Court interpreted section 42(5) of the Revenue Administration Act, 2016 (Act 915) in the following words ;

“A simple reading of Section 42 (5) shows that as part of the objection procedure, both the taxed citizen, and the Commissioner-General carry responsibilities. The taxed citizen is required to first pay previous taxes that were not disputed. And where the subject of the objections is duties that have been assessed on goods imported by the citizen, s/he is to pay the duties prior to commencement of consideration of the objection. Where the subject of the objections are other taxes, the citizen is required to pay 30% of the assessed tax prior to commencement of consideration of the objection. These are the conditions that have to be fulfilled before the hearing of the written objections.”

In this instant case, the plaintiff sought this relief;

“A declaration that upon true and proper interpretation of article 23, section 42(5) of Act 915 is inconsistent with and violative of the constitutional right to administrative justice guaranteed under the provisions of article 23 of the 1992 Constitution and is accordingly unconstitutional”

The Apex Court disagrees with the plaintiff and states as follows:

“Upon true and proper interpretation of article 23, section 42(5) of Act 915 is not inconsistent with and violative of the constitutional right to administrative justice guaranteed under the provisions of article 23 of the 1992 Constitution”

The court concluded as follows

“We are of the firm view that if any citizen has any objection to any tax decision, section 42 (5) of Act 915 does not create a fetter to the due hearing of that objection, because of the rest of the dispute resolution provision under Act 915”

The Court also reiterated as follows

“To the extent that any “tax decision” taken by the Commissioner-General is an administrative decision, and tax decisions are by Act 915 made subject to objection, judicial review and appeal, the regime provided under Act 915 for the regulation of tax decision by Commissioner-General passes the test of constitutionality”

The Supreme Court also maintained a similar position regarding the payment of thirty percent pending the determination of objections in the following cases

- Richard Amo-Hene v GRA & Attorney General [2022] DLSC11872
- Export Finance v. GRA & Attorney General [2022] DLSC11866

From the decisions of the apex court, the Commissioner-General is required to ensure that the condition specified under section 42(5) is strictly complied with.

Despite the conditions specified, section 42(6) of Act 915 empowers the Commissioner-General to waive, vary or suspend the requirements pending the determination of the objection or take any other action that the Commissioner-General considers appropriate including the deposit of security.

However, in exercising the discretion to waive, vary or suspend the payment of 30% under section 42(6), the Commissioner-General must be fair, candid and shall not be arbitrary, capricious or biased, withered by resentment, prejudice or personal dislike and shall be in

accordance with due process of law. The Commissioner-General shall also consider the need to maintain the integrity of the dispute resolution procedure and the need to protect Government revenue and the integrity of the tax system as a whole.

8. Objection Decision

When a dissatisfied taxpayer lodges an objection with the Commissioner-General, the objection committee set up in the various operational offices determine the objection on behalf of the Commissioner-General. The objection committee work independently of the team that conducts the tax audit or raised the assessment. The role of the objection committee is to resolve the issues raised by the objector within the confines of the tax laws. The appellate objection and technical committee also determine the objection cases escalated to the Commissioner-General for consideration. The committee invites the parties to elicit relevant information regarding the tax dispute. Whereas the tax auditors would be required to explain the legal basis for arriving at their tax decision, the taxpayers would be expected to justify the grounds for their objections.

The Commissioner-General must notify the objector of the decision and provide reasons within 60 days of receiving the objection. After consideration, the Commissioner-General may vary the tax decision in whole or in part or disallow the objection. The Commissioner-General has the discretion to fully agree with the objector's concerns, disagree entirely, or find common ground by partially agreeing and partially disagreeing. This flexibility allows for a nuanced resolution to tax disputes, enabling a more tailored response based on the specifics of each case. This approach can help in addressing taxpayer concerns while ensuring that tax laws and regulations are upheld.

If the Commissioner-General fails to respond within the 60-day period, the objector may treat the silence of the Commissioner-General as having disallowed their objection.

Section 43(3) of Act 915 stipulates as follows:

“Where the Commissioner-General does not serve the person with notice of the decision within sixty days, the person may, by notice in writing to the Commissioner-General, elect to treat the Commissioner-General as having made a decision to disallow the objection”

The person who chooses to interpret the Commissioner-General's silence as a decision to disallow the objection must notify the Commissioner-General in writing of their choice and seek further redress from the appellate bodies.

A tax decision regarding an objection is made either on the date the person is served with notice of the decision or 30 days after the person elects to consider the Commissioner-General's silence as an unfavourable decision.

9. Decision of the Independent Tax Appeals Board (ITAB)

The Independent Tax Appeals Board was established by the Revenue Administration (Amendment) Act, 2020 (Act 1029). Section 44 of the Revenue Administration Act, 2016 (Act 915) was amended to create another leg in the objection and appeal process.

With the coming into force of Act 1029, a taxpayer who is dissatisfied with the objection decision of the Commissioner-General may appeal to the ITAB within 30 days of being notified of the Commissioner-General's decision. The establishment of the Independent Tax Appeals Board (ITAB) provides another avenue of resolving tax disputes when an objector is dissatisfied with the decision of the Commissioner-General. It is only when an objector remains dissatisfied with the decisions of the ITAB that they may proceed to the law courts for redress.

However, the appeal to ITAB does not suspend the objection decision, so the person must continue to file and or pay taxes until the issues are resolved.

The Independent Tax Appeals Board (ITAB) is comprised of

1. A chairperson of not less than ten (10) years' experience in tax practice who is a lawyer of not less than ten years standing at the Ghana Bar or a retired Superior Court Judge.
2. Two (2) retired officers of the Ghana Revenue Authority not below the rank of Chief Revenue Officer, who qualify for appointment as tax consultants.
3. Two (2) other persons with the same qualification as the chairperson
4. Two (2) representatives of the Chartered Institute of Taxation, Ghana (CITG) nominated by the Institute, each of whom must have not less than ten years of tax practice
5. Two (2) representatives of the Institute of Chartered Accountants, Ghana (ICAG) nominated by the Institute each of whom have not less than ten (10) years of practice
6. Two (2) representatives from the private sector who are women

The Appeals Board is established to hear and determine appeals against objection decisions made by the Commissioner-General. It offers an opportunity for a body independent of the

Commissioner-General to listen to the parties and make an unbiased determination of the tax dispute in accordance with the provisions of the tax laws.

10. Court Procedure

Where the Commissioner-General or a taxpayer is still dissatisfied with the ITAB's decision, either party may appeal to the High Court against the ITAB's decision within 30 days from the date the decision was served on the party. An appeal against the decision of ITAB does not operate as a suspension of the objection decision.

Section 44(2) of Act 915 as amended provides as follows;

"A person who is dissatisfied with a decision of the Commissioner-General may appeal against the decision to the Court within thirty days of the decision."

Order 54 of the High Court (Civil Procedure Rules), CI 47 specify the rules of procedure for tax appeals. Rule 2 of Order 54 specifies that, the appeal shall be commenced by filing five copies of the notice of appeal together with the five copies of all relevant documents with the Registrar within thirty days of receipt of service or order of the ITAB. An aggrieved person who could not file an appeal within the stipulated time may apply for extension of time to do so within three months from the date of the expiry of the 30 days. If the court is satisfied that the delay in filing the notice of appeal was due to his absence from the country, sickness or other reasonable cause, the court may grant an extension to file his notice of appeal.

Rule 4 of Order 54 stipulates that an aggrieved person who has filed an appeal against an assessment shall, pending the determination of the appeal pay an amount not less than a quarter of the amount payable in the first quarter of that year of assessment as contained in the notice of assessment. An appeal shall not be entertained by the court unless the applicant has paid the stated amount.

11. Conclusion

The Commissioner-General is empowered under section 100 of Act 915 to issue practice notes setting out the interpretation placed on provisions of all tax laws. The rationale is to achieve consistency in the administration of these laws and to provide guidance to persons affected by the tax laws, including tax officers. However, the interpretation of the Commissioner-General binds only the Commissioner-General and his/her staff. Section 100 (4) of the Revenue Administration Act, 2016 (Act 915) stipulates that, a practice note is not binding on persons affected by a tax law. This means that any taxpayer who disagrees with the Commissioner-General's interpretation may seek redress from the ITAB or the High Court.

The Commissioner-General is therefore not the final arbiter of the tax laws. Individuals or entities dissatisfied with the Commissioner-General's interpretation of tax laws shall utilise the established dispute resolution procedures outlined in the tax legislation.

In the case of Republic. v High Court Financial and Economic Division; Exparte Afia African Village Limited, the court ruled on the need to follow procedure when objecting to a tax decision.

Also, the established position of the law from the decision of Boyefio v NTHC Properties Ltd (1997-1998) GLR 768, is that where a statute has set out the procedure for seeking relief, a party subject to a decision regulated by that statutes ought to submit to the defined procedure.

The objection procedure spelt out under Act 915 typically offer the formal procedure for taxpayers to challenge the decisions or interpretations of the Commissioner- General. Taxpayers are advised to follow the procedure outlined in the Revenue Administration Act, 2016 (Act 915) in resolving their tax disputes.

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SOUTH SUDAN NATIONAL REVENUE AUTHORITY ON A STUDY TOUR TO THE GRA

A delegation from the South Sudan National Revenue Authority (SSNRA) has paid a Study Tour to GRA, as part of enhancing bilateral cooperation and exchanging best practices in tax administration.



From L-R, Hon. James Ayeu Aguek-Team Leader (SSNRA), Brig. Gen. Glover Ashong Annan-Commissioner Customs and Mr. Maxwell Melingasuk-SSNRA.

Brigadier General Glover Ashong Annan, Commissioner- Customs Division, welcomed the delegation and expressed Ghana’s willingness to share knowledge and collaborate with sister institutions across the continent to enhance revenue administration and economic development.

Hon. James Ayeu Aguek, leader of the delegation, said their purpose was to have a better understanding of the processes involved in Exemptions Management which is a crucial

aspect of customs administration that balances trade facilitation with national revenue goals. He expressed his gratitude to the Authority and emphasised the importance of maintaining a strong relationship to facilitate continuous learning and exchange of information between the two organisations.

The delegation visited the Tema Collection. They commended the country for the structured governance Exemptions framework and the day-to-day implementation at all entry ports.



Brig. Gen. Glover Ashong Annan, Commissioner-Customs (middle) in a group picture with some GRA Management and delegation from the South Sudan National Revenue Authority (SSNRA)

By: Afia Serwaa Assibey Bonsu – CPA

GHANA AND CÔTE D'IVOIRE DEEPEN COLLABORATION ON CUSTOMS AND TRADE FACILITATION



L-R: Madam Harriet Gaye Country Rep of Trademark, Africa; Mr. Peter Ofori, Dep. Commissioner – Preventive, Mr. Joshua Kreku, Deputy Comptroller, Immigration and Nana Birago Owusu-Ansah, Assistant Commissioner – Warehousing

Ghana and Côte d'Ivoire recently held a high-level bilateral meeting aimed at strengthening Customs cooperation and enhancing trade facilitation between the two neighbouring countries. The engagement brought together key stakeholders and customs officials to address persistent trade-related challenges and chart a path towards more efficient cross-border commerce.

Central to the discussions were efforts to harmonise customs procedures, remove regulatory bottlenecks, and improve logistics and infrastructure at border points. These are critical areas that continue to impede smooth trade operations and economic efficiency across the sub-region.

The meeting underscored a shared commitment by both nations to deepen economic integration and foster regional interdependence. By aligning their approaches to customs and trade facilitation, Ghana and Côte d'Ivoire reaffirmed their dedication to building a more coordinated and business-friendly trading environment.

This collaboration is not only strategic for enhancing bilateral trade but also aligns with the broader objectives of the African Continental Free Trade Area (AfCFTA). The outcomes of the meeting are expected to contribute significantly to regional economic growth, ease of doing business, and sustainable development.

GRA ENGAGES INSURANCE COMPANIES ON VAT AMENDMENT ON NON-LIFE INSURANCE



The Ghana Revenue Authority (GRA) engaged stakeholders in the Insurance sector on the Value Added Tax (Amendment) Act, 2023 (Act 1107), in preparation for the implementation of VAT on non-life insurance, which takes effect from 1st July 2025.

Addressing participants, Dr. Richard Ntumy, Chief Revenue Officer with the Financial Services Unit of the Large Taxpayer Office (LTO), explained that non-life insurance policies attract 15% VAT under the amended Act. He further clarified that motor insurance remains exempt, and life insurance continues to be unaffected by this policy.

Taking participants through a practical demonstration of how VAT should be charged, Dr. Ntumy explained that levies such as the National Health Insurance Levy (NHIL), GETFund Levy, and COVID-19 Health Recovery Levy must be applied first, after which VAT is calculated on the amount, including the levies. He also elaborated on the treatment of VAT concerning insurance claims and input VAT deductions. He emphasised that input VAT can only be claimed when the claim has been paid and not merely determined.

A demonstration of filing of returns was led by Mr. Sam Augustus Mmai, Chief Revenue Officer at the LTO Taxpayers Service Unit. He walked participants through the Taxpayers Portal, demonstrating how to correctly file VAT and other returns separately. Mr. Mmai also addressed common filing mistakes such as submitting nil returns and managing late filings.

Dr. Yaw Adom-Boateng, CEO of Coronation Insurance, and Mr. Pious Dogli of the LTO responded to technical queries, and offered clarity on transitional arrangements, including treatment of policies, managing renewals, and handling claims from pre-VAT date.

Participants were also advised that credit resulting from excess input VAT should be carried forward to subsequent tax periods and not claimed as refunds, except where a business is ceasing operations.

By: Nana Akwasi Mfum- (NSP-CPA)

SHIP OWNERS AND AGENTS ASSOCIATION OF GHANA (SOAAG) ENGAGES GRA TO STRENGTHEN PORT OPERATIONS AND TRADE FACILITATION



Mr. Anthony Kwasi Sarpong, Commissioner-General (arrowed) with Top Management and executives of SOAAG

The executives of the Ship Owners and Agents Association of Ghana (SOAAG) have paid a courtesy visit to Mr. Anthony Kwasi Sarpong, Commissioner-General of the Ghana Revenue Authority (GRA), and Brigadier-General Glover Ashong Annan, Commissioner - Customs Division.

The visit provided a strategic platform to reintroduce public-private collaboration within Ghana's maritime and logistics sector, reaffirm a shared commitment to streamlining port operations, enhancing trade facilitation and discuss key operational challenges affecting shipping lines and agents at Ghana's ports.

The Commissioner-General, Mr. Anthony Sarpong emphasised the critical role of stakeholder collaboration in improving efficiency and strengthening Ghana's trade environment and reiterated GRA's commitment to working closely with SOAAG and other industry players to resolve bottlenecks and promote seamless port operations.

Mr. Sarpong further indicated that the government's 24-hour port operation policy would enable round-the-clock processing. He also encouraged members of the SOAAG to develop digital systems and processes to support continuous operations, thereby improving the trade environment.

SOAAG members highlighted several pressing issues affecting their operations, including:

- **Delays in Customs Clearance:** Persistent procedural bottlenecks were cited as major contributors to delays in cargo clearance, leading to increased demurrage and disrupted supply chains.
- **ICUMS:** Stakeholders expressed concern over the instability and responsiveness of the Integrated Customs Management System (ICUMS), which is vital for efficient documentation and cargo processing.
- **Technology Adoption:** The need for increased digitisation and technology-driven solutions was strongly emphasised to modernise port operations.
- **Visibility and Accountability:** Members called for improved transparency and communication regarding contractors operating at the ports to mitigate workflow disruptions.



Mr. Anthony Kwasi Sarpong addressing members of SOAAG

SOAAG also called for the establishment of a committee with defined timelines to evaluate and implement proposed solutions.

Brigadier-General Annan requested that SOAAG submit a draft **SOP on UCL Management**, which would serve as a basis for setting up a committee to streamline the process.

Mr. Sarpong and Brigadier-General Annan acknowledged the concerns raised and outlined a number of proposed reforms, including;

1. **Streamlining Standard Operating Procedures (SOPs)** to promote faster, more transparent documentation and clearance processes.
2. **Enhancing communication channels** between Customs officials and shipping agents to ensure a timely and accurate information flow.
3. **Upgrading technological infrastructure**, with a focus on stabilising and optimising the ICUMS platform.
4. **Establishing a joint committee** comprising representatives from SOAAG and the GRA to oversee and monitor the implementation of agreed reforms.



Section of participants during the SOAAG visit to GRA

Mr. Adam Imoru-Ayarna, the leader of the SOAAG delegation, noted that SOAAG is often held liable when cargo deteriorates, yet receives no compensation when such goods are auctioned. He also requested improved transparency, including:

1. A seal to indicate the government's seizure of cargo and
2. Access to real-time cargo tracking systems

Mr. Emmanuel Gilbert Ohene, Deputy Commissioner, Customs Operations, added that while system and network issues persist, many are not directly within the GRA's control and sometimes require collaboration with telecom service providers, such as Airtel/Telecel. He also noted that a meeting on ICUMS had been held recently, and a report on its findings

would be submitted to the GRA in due course. The Time Release Study and its recommendations have been approved, paving the way for harmonizing Standard Operating Procedures (SOPs) into a single, unified document. This will help address current challenges and streamline processes.

The meeting concluded with a renewed sense of urgency and collaboration among all parties, with plans for follow-up engagements to monitor progress and maintain momentum toward long-term reforms. Participants expressed optimism that with sustained dialogue and shared responsibility, Ghana's ports can become more efficient, transparent, and globally competitive.

By: Afia Serwaa Assibey Bonsu

CUSTOMS DIVISION AND GHANA SHIPPERS AUTHORITY LAUNCH JOINT WORKING GROUP TO BOOST TRADE EFFICIENCY

The Customs Division and Ghana Shippers Authority (GSA) recently inaugurated a Joint Working Group (JWG) aimed at streamlining operational efficiency and improving regulatory coordination.

Mr. Emmanuel Gilbert Ohene, Deputy Commissioner-Customs Operations, described the initiative as a pivotal national assignment and said the JWG will help the two state institutions deepen collaboration, work together for seamless regulatory oversight of the commercial shipping sector.

Mr. Prince Henry Ankrah, Deputy CEO-GSA Operations, speaking on behalf of the Chief Executive Officer (CEO) of the GSA, Professor Ransford Gyampo, expressed confidence in the agreed terms, stating that through robust monitoring, digitisation, and automation, the commercial shipping space will be enhanced.

He underscored the collective efforts of both institutions in undertaking research, facilitating dialogue with industry players, and ensuring policy alignment with national and international standards will optimise government revenue, improve service delivery, and reduce the cost of doing business at Ghana's ports.

He noted that the Customs Act, 2015 (Act 891) and the Ghana Shippers' Authority Act, 2024 (Act 1122), as core legislative instruments, will support and enhance the JWG's mandate.

“Significantly, the Ghana Shippers’ Authority Act will empower the GSA to protect shipper's rights and regulate service providers across the industry”, he added.

The meeting concluded with a shared commitment to advancing trade facilitation and port governance through strategic cooperation and innovation.

By: Lynus Affotey-Annang

GRA ATTENDS BOOK LAUNCH - VAT IN AFRICA: THE GHANAIAN EXPERIENCE

Mr. Seth E. Terkper, former Minister for Finance and current Presidential Adviser on Economic Affairs, has launched his second book on Value Added Tax (VAT), titled **“VAT in Africa: The Ghanaian Experience”**.

The publication provides an in-depth and thought-provoking look at Ghana’s VAT journey, drawing on Mr. Terkper’s extensive experience in public finance and tax policy, tracing Ghana’s adoption of the tax type, beginning in 1995, highlighting the “Kumepreko” demonstrations, key phases of reform, and progress. It also presents both the technical and political challenges that shaped VAT development into one of the country’s most important sources of domestic revenue.

Mr. Terkper successfully weaves the lessons learned from these early setbacks, emphasising the importance of public trust, strong institutions, and clear communication in policy implementation. He also discussed the evolution of the VAT Act, 2013 (Act 870), and key reforms, missed opportunities, and gaps in enforcement that have affected its effectiveness over the years.

VAT in Africa: The Ghanaian Experience serves as a guide for policymakers, researchers, and tax accountants and students, stakeholders committed to strengthening tax systems across the continent and offers valuable insights for other African nations and emerging economies considering VAT as a tool for revenue mobilisation.

Among the dignitaries at the event were ; Mr. Kwame Pepprah – former Minister of Finance, Mr. Sam Jonah – Chancellor University of Cape Coast, Mr. Abeiku Gyan Quansah – Tax Partner PWC, Hon. George R. Hagan – Board Chairman, GRA, Mr. Anthony Kwasi Sarpong-

Commissioner-General-GRA, Mr. Edward Appenten Gyamerah – Commissioner DTRD- GRA and representatives from civil society.

TAX AND GOOD GOVERNANCE CELEBRATIONS BY TSCs IN ACCRA

As part of the 2025 Tax and Good Governance campaign, Taxpayers Service Centres (TSCs) across the country organised tax education initiatives to sensitise individuals and businesses on the importance of filing tax returns. Here is a snapshot of activities undertaken by some TSCs within the Greater Accra Region:

1. Weija TSC: Organised a vibrant tax education float to engage businesses in their operational area. Officers visited key commercial hubs, including Weija Market and Anyaa Market, to educate traders and shop owners on tax compliance and its role in national development
2. Large Taxpayer Office (LTO): Held a tax education session with taxpayers to address their concerns and provide updates on key tax reforms. Participants, including businesses and traders, were taken through the implementation of the Electronic VAT (EVAT) system, its implications for taxpayers, and guidelines for filing tax returns. The session aimed to promote better understanding and enhance tax compliance among businesses.
3. Achimota TSC: Conducted a tax education campaign to promote compliance and explore ways to resolve customer issues
4. Mataheko TSC: Took tax education to target areas, including the Abossey Okai Spare Part market, to sensitise taxpayers on filing returns and timely payments.
5. Tema Community 9 TSC: Also organised tax education initiatives to promote compliance and ease tax filing processes
6. Ring Road East TSC: Organised a tax engagement for its taxpayers on the office premises to dialogue and encourage them to file their returns online, pay taxes by due dates, and address other pertinent tax-related issues

WEIJA TSC EMBARKS ON TAX EDUCATION FLOAT

Madam Cynthia Adu-Poku, Chief Revenue Officer - Weija TSC with other officers from the Weija TSC explaining the importance of paying taxes to business owners and traders at Anyaa Market.





Mad. Emelia Asaam-Office Manager, Ring Road East TSC, addressing taxpayers at the Tax Campaign





Section of Taxpayers at the Tax Campaign at Ring Road East TSC



Mrs. Clarice Sackey, Head –TPS, Nana Ama Ntim, Mrs. Belinda Ansah, Debt Management Supervisor, and two National Service Personnel assisting taxpayers to file their annual tax returns

MATAHEKO TSC



Staff from the Mataheko TSC sensitised business owners at the Abossey Okai Spare Parts Market

TRANSFORMING AFRICA: CELEBRATING 50 YEARS OF APRA AND THE FUTURE OF PUBLIC RELATIONS



Mr. Arik Karani, APRA President, addressing participants at the Pridelnn Hotel, Mombasa

The African Public Relations Association (APRA) celebrated its golden jubilee at the 36th Annual Conference, held from June 9 to 13, 2025, in the scenic coastal city of Mombasa, Kenya. The event took place at the Pride Inn Paradise Beach Resort and brought together around 460 delegates from 16 countries. With over 50 renowned speakers, the conference served as a dynamic platform for insightful conversations on the progress, challenges, and future direction of public relations across the African continent.

Embracing Digital Transformation

Held under the theme ***“Transforming Africa through Safe and Responsible Digital Communication,”*** the conference focused on the urgent need for ethical communication in an era of rapid digital transformation. With Africa’s youthful population and growing internet access, the continent stands at a pivotal moment, balancing opportunity and risk in shaping its digital narrative.

Keynote speakers included Hon. William Kabogo, Cabinet Secretary for Information, Communications and the Digital Economy, Kenya; Hon. Cornelius Mweetwa, Minister for Information and Media, Zambia; Arik Karani, APRA President; Alhaji Mohammed Idris, Minister for Information and National Orientation, Nigeria; and Dr. Susan Nafisa Mahama, representing Ghana’s Minister for Government Communication and Presidential Spokesperson, Hon. Felix Kwakye Ofori. Also featured was Madam Esther Cobbah, President of the Institute of Public Relations (IPR), Ghana. They collectively explored how public relations can drive meaningful change, strengthen governance, and rebuild public trust in the digital age.

Insights from Industry Leaders

Esther Cobbah underscored that communication is not merely a tool but a foundation for effective governance. She shared Ghana’s Digital Acceleration Project a government initiative aimed at extending broadband infrastructure to underserved communities to ensure inclusive access to critical information.



Madam Esther Cobbah, President of the Institute of Public Relations (IPR), Ghana inspiring women to not just enter PR with heels but with brains and the ability to deliver

Hon. Cornelius Mweetwa of Zambia echoed this, describing communication as a strategic pillar in governance and urging African nations to collaborate in fighting misinformation while upholding ethical communication standards. He highlighted the need for unified efforts to ensure Africa tells its own story with authenticity and integrity.

Mr. Henry Nii Dottey, head of Marketing and Corporate Communications for United Bank of Africa (UBA) Ghana and Regional Head for Anglophone West Africa for UBA group, emphasised the need for African brands and institutions to rethink digital engagement in a continent where youth, mobile technology, and local relevance are reshaping expectations. He highlighted four dominant trends influencing the future of digital PR on the continent, which are:

- Hyper-localisation of content to reflect cultural and regional nuances.
- The rise of community influencers who bring authenticity and reliability to campaigns.
- Data-driven engagement, where analytics guide storytelling, innovation, and even crisis response.
- Interactive communication formats, from Instagram Lives to WhatsApp chatbots, where audiences demand participation, not just information.

He said in the digital-first era, people do not just care what you sell; they care what you stand for. He urged brands to humanise their stories, respond with empathy, and lead with purpose.



Panelists discussing the topic of Men in PR

Ethics at the Core of PR Practice

The highlight of the conference was the presentation of new research findings by Reputation Matters. The study, involving 313 professionals across 24 African countries, shed light on the dynamic communications landscape in Africa. It revealed that while the PR industry is adapting to technological change, ethical concerns remain a pressing issue.

Corruption emerged as the most cited ethical challenge. This underscores the critical role of PR professionals in navigating societal issues that influence public trust. On a positive note, 69% of respondents saw Artificial Intelligence (AI) as a valuable tool for enhancing PR practices, though there was caution around misinformation and the ethical deployment of emerging technologies.

Celebrating Excellence: SABRE Awards Africa

The conference also hosted the 9th edition of the SABRE Awards Africa, celebrating excellence in public relations across the continent. The awards honoured innovative campaigns that have elevated African voices on the global stage, reinforcing the profession's vital role in shaping narratives and building reputations. Among the 12 that were awarded was Ghana's Joseph Allotey Pappoe (posthumous), who was honored with the visionary Leader Award for reigniting APRA and steering its continental resurgence. The award was received by Esther Cobbah on his behalf.

Looking Forward: A Future Anchored in Ethics

Reflecting on APRA's 50-year journey, President Arik Karani reaffirmed the Association's commitment to fostering a responsible and ethical communication culture. He called on practitioners to lead with integrity in a fast-evolving digital environment.

Sarah Waddington CBE, Interim CEO of the Public Relations and Communications Association (PRCA), also stressed the importance of upholding ethics and responsible AI usage in PR. Her message reinforced a shared vision of a professional landscape where transparency, accountability, and public interest are prioritized.

As the curtain fell on the landmark conference, participants committed to continued collaboration, research, and advocacy for ethical standards in public relations. The discussions in Mombasa not only celebrated APRA's legacy but also charted a new course for the future of communication in Africa.

In an age where digital narratives shape perception and policy, the role of public relations in telling Africa's true story has never been more important. APRA's 50th anniversary stands as both a celebration of achievements and a call to action to build a more inclusive, transparent, and responsible communication future for the continent.

By: Antoinette Tettevi

CPA

GHANA NATIONAL CHAMBER OF PHARMACY CONVENES STRATEGIC MEETING WITH GRA



The Ghana National Chamber of Pharmacy and members of the Pharmaceutical Importers and Wholesalers Association (PIWA) met with Ghana Revenue Authority to address pressing concerns critical to the pharmaceutical industry's operations and foster a more collaborative relationship.

Members of the Chamber and PIWA raised significant operational challenges especially, the classification of some imported drugs, the lengthy delays in processing tax refunds, the frequent breakdown of the Integrated Customs Management Systems (ICUMS) and a lack of immediate technical support, which negatively impacts their cash flow and business planning.

Mr. Anthony Kwasi Sarpong- Commissioner-General speaking at the meeting acknowledged the industry's challenges and signaled a new approach, stating that GRA is exploring a "modified taxation" framework that is more responsive to the unique nature of the pharmaceutical sector.

He emphasised that the Authority's primary goal is to resolve issues through direct partnerships and collaborations. "Our aim is to build a relationship based on mutual trust and understanding, making disputes the exception, not the rule," he remarked.

Mr. Sarpong also spoke on tax refunds and how PIWA members can take advantage of them. He encouraged the Pharmaceutical Association to formally invite GRA to their quarterly meetings. A move intended to ensure continuous dialogue.

Mr. Allen Nkrumah, CRO Expenditure Unit who represented Commissioner Domestic Tax Revenue Division (DTRD), Mr. Edward Apenteng Gyamerah- spoke on the specifics of the amended legislative instrument on pharmaceutical exemptions, outlining which products qualify for tax exemption.

Brigadier-General Glover Ashong Annan, Commissioner Customs also acknowledged the pharmaceutical industry's significant role in ensuring public health, creating employment and supporting national development.

He noted the challenge of the chamber and PIWA, particularly the concern on some imported drugs classified as food supplement at the point of clearance resulting in higher tariffs but registered as drugs by the Food and Drugs Authority (FDA).

He assured them of the Customs laboratory's commitment to collaborate with all stakeholders, address their concerns particularly, regarding the reliability of the ICUMS platforms.

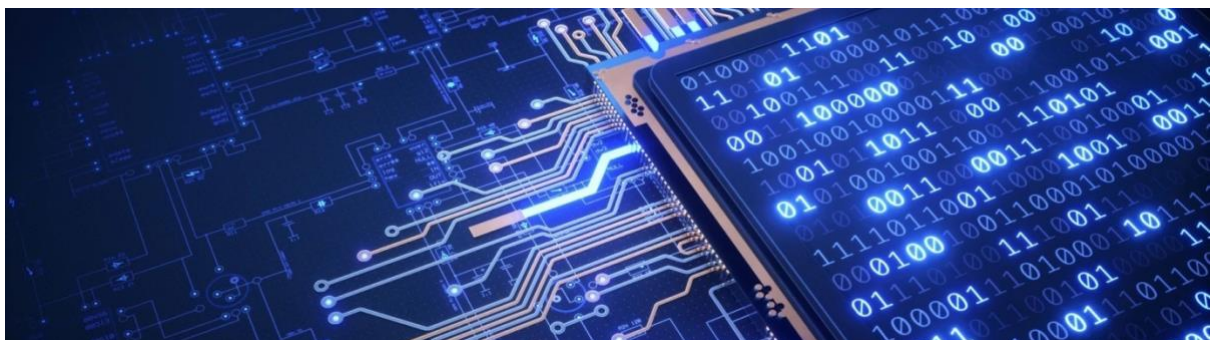
Mr. Samuel Akrofi, Head Customs Laboratory provided clarity on recent updates and the correct classification protocols to prevent errors and delays at the ports of entry.

He said GRA is committed to reviewing the concerns raised with plans to having a stakeholder engagement with Food and Drugs Authority (FDA) and other agencies, particularly the chemical composition of certain pharmaceutical drugs products stressing that, it will be done in accordance to international trade best practices.

Present at the dialogue were Pharm. Audrey Serwaa Bonsu-Chief Executive Officer of Ghana National Chamber of Pharmacy (GNCoP), Dr. William Addo-President of the Pharmaceutical Wholesalers Association (PIWA), Mr. John Nyarko- Vice Chairman of the Ghana National Chamber of Pharmacy, Mrs. Sophia Goodwyll – Chief Revenue Officer, CPA and representatives from Food and Drugs Authority, manufacturers, importers, wholesalers and Chemical sellers.

By: Lynus Affotey-Annang

INAUGURATION OF STRATEGIC COMMITTEES ON ANTI-SMUGGLING AND AI INTEGRATION



Brigadier-General Glover Ashong Annan, Commissioner Customs Division has officially inaugurated two strategic committees as part of efforts to enhance revenue collection, curb smuggling activities and strengthen border security. The committees are;

1. Enhanced Anti-Smuggling Measures Enforcement Committee and
2. Artificial Intelligence and Advanced Cargo List Committee

Speaking at the ceremony, Brigadier-General Annan emphasised the importance of the initiatives as a significant milestone in Customs revenue collection and management. He said the ever-evolving nature of trade coupled with sophistication of smuggling methods demands a paradigm shift.

He noted that the introduction of Artificial Intelligence and data base driven systems will enhance the Customs Division's ability to detect anomalies, prevent risk and make smarter decisions.

Madam Rosemary Addo Parker, Head of the CTSB and Chairperson, on behalf of the committees expressed her appreciation to management for the opportunity and pledged to work closely with all stakeholders to ensure the success of the committee's mandates.

The Artificial Intelligence and Advanced Cargo List (ACL) Committee will explore the use of artificial intelligence to assess the existing gaps in the classification and valuation process and operations for improvement, evaluate the use of the AI tool "Pelican" tools to compliment the role of the Customs Technical Services Bureau (CTSB)

The Anti-Smuggling Measures Enforcement committee will lead efforts to evaluate the existing anti-smuggling measures and identify gaps at both land and sea borders, consider operational matters for forging partnerships with private business for the fight against smuggling and consider solutions for enhanced border control at both land and seaports including use of satellite imaging and high-altitude balloons.

The committee are made up of top management and senior officers, stakeholders including Ghana Link Network Services Limited and the Ship Owners and Agents Associations (SOAAG). Both committees are expected to submit a comprehensive report within a week of its inauguration, detailing their findings, key challenges, and recommendations for policy, procedural and institutional reforms.

By: Lynus A. Annang- CPA

GRA SHUTS DOWN X-WAN MINING SERVICES LIMITED OVER GH¢9.3 MILLION TAX DEBT

The Sunyani Taxpayer Service Centre has taken enforcement action against X-Wan Mining Services Limited, a quarry operating in Ayayaa within the Wenchi Municipality, for failing to meet its tax obligations. The company was shut down after defaulting on a significant tax debt amounting to **GH¢9,322,094.52**.



Customs officials shutting down heavy machinery at X-Wan Mining Services during the enforcement exercise

The enforcement action was carried out in collaboration with the Area Enforcement Unit as part of the GRA's nationwide compliance efforts to improve revenue mobilization and enforce tax laws.

According to Mr. Charles Antwi Boasiako, Manager of the Sunyani Taxpayer Service Centre, the company had previously arranged a 12-month payment plan in 2023, agreeing to fully settle its liabilities by February 2024. He explained that in April 2022, the company formally requested a structured payment plan, citing challenges with making a lump-sum payment. The TSC granted them an installment payment schedule, but unfortunately, they defaulted.

He disclosed that the company failed to adhere to the agreed payment schedule; thus, the TSC has no choice but to act under the law. "Our monitoring will be strict, and the company

will remain closed until the full debt is paid,” he stated. He urged all businesses within the jurisdiction to regularise their tax affairs and comply with GRA regulations.

The closure of X-Wan Mining Services Limited is a clear demonstration of the GRA’s resolve to uphold compliance and protect public revenue. Businesses are therefore reminded to engage proactively with the GRA to resolve any outstanding tax matters to avoid enforcement action.

GRA DONATES MEDICAL EQUIPMENT TO TEMA MANHEAN POLYCLINIC

As part of its corporate social responsibility initiative called “The hospital project”, the Ghana Revenue Authority (GRA) Tema Customs Collection has donated essential medical equipment and supplies worth GH¢150,000 to the Tema Manhean Polyclinic in the Greater Accra Region.

The hospital project is designed to support healthcare facilities in delivering accessible and high-quality medical services to the public, particularly within communities where the GRA operates. Centered on improving health outcomes, the initiative is aligned with the Ghana Month celebration to inspire GRA staff to actively contribute to the well-being of people in their local communities.

The donation included hospital beds, air conditioners, monitors, thermometers, Veronica buckets, and other critical items. These resources are expected to significantly enhance healthcare delivery, especially in patient monitoring and overall comfort for both staff and patients.



Items donated to the Tema Manhean Polyclinic

Presenting these equipments, Mr. Philip Timbilla, 2IC, Tema Collection, explained the rationale behind the gesture, saying, every year, GRA identifies public institutions within its operational areas and offers support to enable them serve the community better. “As good corporate citizens, it is important that we support the health sector, recognising that the central government cannot do it alone,” he said.

Dr. Joseph Donkor, Medical Superintendent at Tema Manhean Polyclinic expressed appreciation on behalf of the staff and management stressing that the support has come at a critical time. He emphasised that the equipment will help address challenges related to births, improve monitoring of patients, and ultimately enhance the quality of healthcare services at the hospital.



GRA staff with doctors and nurses during the presentation

Madam Mary Adjei, Chief Revenue Officer (CRO), Tema TSC, reaffirmed the GRA's ongoing commitment to community support, stating that the donation is one of many CSR activities undertaken each year by the Authority as part of giving back to the communities. "When people are healthy, they can work and when they work, they can pay taxes," she added.

The donation forms part of GRA's broader effort to support underserved institutions across the country, especially in areas where the Authority operates. GRA hopes that this act of goodwill will not only improve lives but also inspire other organizations to contribute to national development.

GALLERY

GRA LADIES CLUB OF SPINTEX TSC COMMEMORATES WORLD MENSTRUAL HYGIENE DAY AT SAKUMONO TWMA BASIC SCHOOL





Mrs. Felicia Omofayo Owusu took them through the correct use of sanitary pads while the students applauded the GRA visiting team

PENTECOST UNIVERSITY VISITS GRA

Pentecost University Accounting Students Association visits GRA to gain practical experience in how taxes are computed and to interact with operations staff about their daily experiences in mobilising revenue for national development.



The students were listening in rapt attention to the GRA resource persons



GRA Staff in a Picture with Accounting Students of Pentecost University



TRANSFORMING AFRICA: CELEBRATING 50 YEARS OF APRA AND THE FUTURE OF PUBLIC RELATIONS



GRA Staff at 36th Annual Conference of the African Public Relations Association, Mombasa

GRA'S HOCKEY TEAMS WIN TROPHIES



The GRA Male and Female hockey teams presented the trophies won at Annual T. Tommy Hockey tournament organised for all Hockey Clubs in Ghana in Kumasi

GRA AT THE LAUNCH OF THE 24 HOUR ECONOMY





HEALTH CORNER

THE SILENT STRUGGLE: HOW MENTAL HEALTH SHAPES THE WORKPLACE

The Family and Mental Health: A Complex Relationship

A healthy work environment can foster confidence, purpose, and achievement, while a toxic one can lead to stress, burnout, and disengagement. However, mental health is not solely influenced by workplace conditions; family-related issues play a significant role. Balancing work and family responsibilities can be overwhelming, especially for employees dealing with caregiving duties, financial stress, or personal conflicts. Losing a loved one or past traumatic experiences can push individuals to emotional breaking points, especially if they feel unsupported.

In today's modern and fast-paced work environment, mental health is no longer just a personal concern but a crucial factor in organisational success.

Employees are the backbone of every organisation, and their well-being directly impacts productivity, engagement, and the overall workplace morale. Yet, mental health challenges often go unnoticed, leaving many workers struggling in silence.

According to the World Health Organization (WHO), **15%** of working-age adults were estimated to have a mental disorder in 2019. Additionally, **12 billion working days** are lost annually due to depression and anxiety, costing the global economy **\$1 trillion per year** in lost productivity.

In Ghana, about **13% of Ghana's population** suffers from a mental health disorder, yet only a small percentage receive professional treatment. This feature throws light on the silent and psychological struggles among employees at the workplace.

The Workplace and Mental Health:

The connection between mental health and the workplace goes both ways. Workplace-related mental health issues often stem from **socioeconomic stress, job insecurity, long working hours, high-pressure environments**, excessive workloads, lack of support, and workplace discrimination are some factors that contribute to declining mental health. A recent survey by Mental Health America found that **three in four employees** reported that work stress affects their sleep, and **90% of employees in unhealthy workplaces** agreed with this statement.

Ghana is estimated to lose 7% of its GDP annually due to psychological distress, reflecting a broader global trend. Therefore, the need to invest in employee mental health is not just a matter of corporate responsibility but a strategic imperative for long-term success. Lack of strong relationships at the workplace can lead to feelings of emptiness and disconnection. When people feel alone with their struggles, they may lose hope. Seeking help, talking to someone, or accessing professional support can make a difference. If you or someone you know is struggling, reaching out can provide hope and help.

Substance abuse: Alcohol and drug use, especially among younger workers, can exacerbate mental health. While many turn to these substances as a way to relieve stress or pressure, they often end up worsening mental health issues like anxiety and depression. Regular or excessive use can affect focus, decision-making, and overall well-being, leading to difficulties at work and in personal life. Over time, this can create a cycle where substance use deepens mental health struggles, making it harder to break free.

In West Africa, mental health challenges are exacerbated by cultural stigmas and limited access to professional support. Studies indicate that **mental health disorders in West and Central Africa range between 2-39%**, with anxiety and depression being the most prevalent. In Nigeria, the estimated **12-month prevalence of anxiety is 4%**, highlighting the growing need for mental health interventions. Additionally, the **treatment gap in Sierra Leone is estimated at 98.8%**, meaning nearly all individuals in need of mental health care go untreated. These challenges sometimes lead to suicide.

Suicide is closely tied to mental health because these emotional challenges can make people feel trapped in overwhelming pain. In the first half of 2024, Ghana recorded 81 completed suicides and 543 attempted suicides. The Greater Accra region had the highest number of completed suicides, while the Greater Accra, Eastern, and Central regions had the highest

numbers of attempted suicides. These figures were reported by the Mental Health Authority through various district health information management systems. The numbers speak for themselves, highlighting an urgent issue that demands attention, action, and real solutions. Ignoring them only allows the problem to grow.

How Organisations Can Support Employees

Here are some effective strategies organisations can employ to integrate mental health programmes into their operations to promote a healthy and productive workforce.

1. **Encourage Open Conversations** – It is important to normalise discussions around mental health to reduce stigma and encourage employees to seek help.
2. **Flexible Work Arrangements** – Offering remote work options, flexible hours, and mental health days can help employees manage stress.
3. **Access to Professional Support** – Providing counseling services, Employee Assistance Programs (EAPs), and wellness resources can make a significant difference.
4. **Training for Managers** – Educating leaders on recognising signs of mental distress and fostering a culture of empathy can help improve workplace dynamics.
5. **Promote Work-Life Balance** – Encouraging breaks, setting realistic expectations/targets, and respecting boundaries between work and personal life can prevent burnout.

A Call to Action

Organisations that invest in their employees' well-being will not only see improved productivity but also foster a culture of trust, resilience, and long-term success. It is time to break the silence and build workplaces where mental health is valued as much as physical health. Mental wellness benefits both employees and organizations. After all, a healthy workforce is the foundation of a successful organisation.

Source: WHO; Mental Health Authority, Ghana

(Compiled by Lynus Affotey-Annang)

FOOD BASKET

MASHED PLANTAIN - 3TOR RECIPE



3tor is a popular Ghanaian cuisine made in the form of mashed plantain. The dish originates from the Ga people of Ghana. It is often served on special occasions such as naming ceremonies (also called outdoorings), festival, weddings, and birthdays.

Ingredients

Ripe plantain, Pepper, Onions, Koobi (dried fish), Groundnut paste, Salt, Palm oil, Eggs, Avocado, Groundnuts, Green pepper, and an Earthenware Bowl.

Method:

1. Wash, peel, and cut the ripe plantain into pieces, then boil them in a pot.
2. Add pepper, onions, and koobi to the plantains while boiling.
3. Once boiled, remove the pepper and onions. Place them in an earthenware bowl and grind them together. Add salt and groundnut paste, and grind until smooth.
4. Add palm oil and the boiled plantains to the mixture in the earthenware bowl. Continue grinding all the ingredients together.
5. Add more palm oil if necessary to achieve your desired consistency.
6. Garnish with boiled eggs, avocado slices, shredded green pepper, and groundnuts.