



## 2025 NEWSLETTER 1



36 min read



### GRA CELEBRATES WOMEN

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## EDITORIAL: **NAVIGATING CHANGE FOR A STRONGER, MORE EFFICIENT GRA**

The Ghana Revenue Authority (GRA) is at a pivotal moment of transformation. With new leadership at the helm, we are ushering in a renewed sense of purpose, efficiency, and innovation to enhance our revenue mobilisation efforts. This transition marks not just a change in management but a strategic shift towards excellence, integrity, and customer-centric service delivery.

As an institution mandated to drive Ghana's revenue generation, we recognise the pressing need for modern infrastructure, professionalism, and strengthened stakeholder engagement. The introduction of cutting-edge technology, data-driven decision-making, and process automation will redefine our operations, ensuring that revenue mobilisation is seamless and effective. These advancements will not only curb revenue leakages but also promote compliance among taxpayers, ultimately supporting national development.

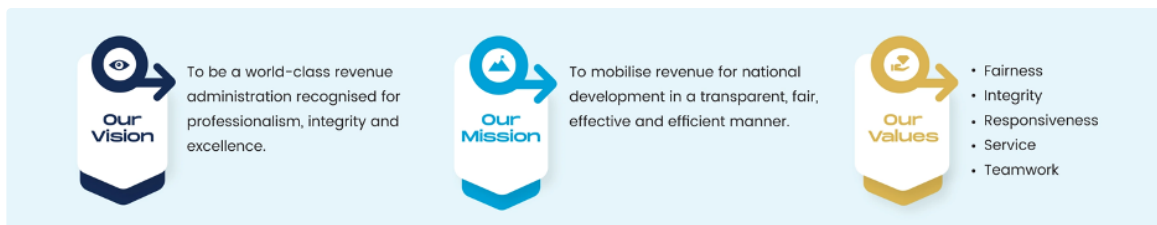
Our focus on a professional and well-equipped workforce remains paramount. Investing in staff training and fostering a culture of integrity and efficiency will position the GRA as a model tax administration in Africa. Through strategic partnerships with stakeholders, we aim to create an enabling environment where businesses and individuals understand and embrace their tax obligations.

Compliance is the bedrock of a sustainable tax system. Our approach will balance enforcement with education, ensuring that taxpayers are well-informed, fairly treated, and encouraged to fulfill their civic duty. By prioritising taxpayer education, engagement, and support, we are confident, that voluntary compliance will improve, leading to increased domestic revenue generation.

At the heart of our transformation is a commitment to customer satisfaction. We are enhancing our service delivery channels, streamlining processes, and leveraging technology to make tax administration simpler, faster, and more transparent. A customer-centric GRA listens, adapts, and evolves to meet the needs of taxpayers while fulfilling its mandate effectively.

This is a new dawn for the GRA, one that is built on trust, professionalism, and innovation. Together with the support of our dedicated staff, compliant taxpayers, and committed stakeholders, we will drive Ghana's economic growth by optimising domestic revenue mobilisation. Let us embrace this change, work collaboratively, and build a more prosperous Ghana for all.

## OUR MISSION, VISION AND CORE VALUES



## COMMISSIONER-GENERAL'S MESSAGE



Mr. Anthony K. Sarpong

As we continue to strengthen Ghana's revenue mobilization efforts, I extend my heartfelt appreciation to all stakeholders, our taxpayers, partners, and, most importantly, my GRA team for your dedication and sacrifice. Your hard work is the driving force behind our ability to fulfill our mandate and contribute meaningfully to national development.

This year's revenue target of GH¢200 billion is ambitious, but I have full confidence in our collective ability to overcome challenges and surpass expectations. Together, we will achieve new milestones.

At GRA, we are more than tax administrators; we are nation-builders. Our work provides the resources necessary for critical infrastructure, improved social services, and economic growth. This responsibility demands excellence, integrity, quality customer service and collaboration at every level. Thanks to your commitment, we have made significant progress in enhancing efficiency, streamlining tax processes, and leveraging technology to improve compliance and service delivery.

Beyond revenue mobilisation, true success lies in building an institution that values inclusivity, empowerment, and continuous growth. Our strength comes from a diverse and talented workforce, and I remain committed to providing opportunities for professional development. Investing in training, mentorship, and career advancement will ensure that our people excel and drive GRA forward.

Additionally, Management is reinforcing workplace policies to foster a safe, inclusive, and supportive environment one where every employee feels valued and respected. A thriving workforce drives innovation and success.

Looking ahead, we must stay focused on our shared mission. A well-functioning tax system is the foundation of a strong economy, and I urge all taxpayers to remain compliant, as their contributions directly impact national development.

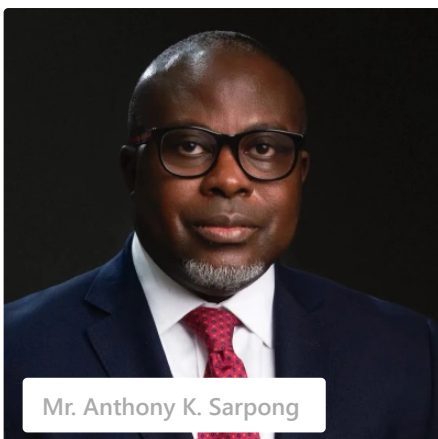
I also call on my GRA team to uphold excellence, professionalism, and a commitment to service as we build a tax administration that is efficient, responsive, and trusted.

With dedication and an unwavering pursuit of excellence, we will continue to elevate GRA to greater heights. Let us remain committed to this vision and work together to create a lasting impact.

**Ayekoo and thank you all!**

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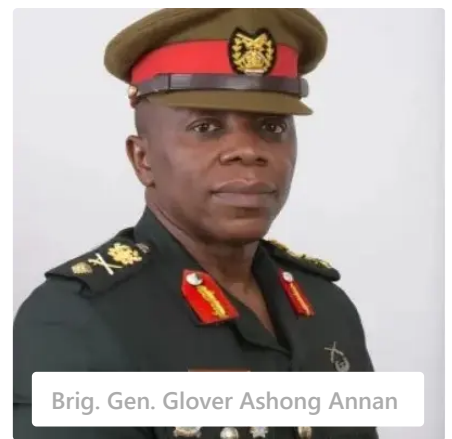
## MEET OUR NEW TOP MANAGEMENT



Mr. Anthony K. Sarpong



Hon. Dr. Alex Adomako-Mensah



Brig. Gen. Glover Ashong Annan

Mr. Anthony K. Sarpong has been appointed Ag. Commissioner-General of the Ghana Revenue Authority (GRA), effective 21<sup>st</sup> January 2025. He succeeds Ms. Julie Essiam, who served the Authority with distinction and resigned on 20<sup>th</sup> January 2025.

A highly accomplished Chartered Accountant, Mr. Sarpong brings over 21 years of extensive experience in audit and advisory services spanning multiple sectors, such as Financial Services, Consumer and Industrial Markets, Telecommunications, Media, and Technology.

Before his appointment, he served as a Senior Partner at KPMG Ghana, providing strategic leadership and operational oversight to achieve the firm's corporate objectives.

Mr. Sarpong is a member of several professional bodies, including:

1. The Institute of Chartered Accountants, Ghana (ICAG)
2. The Institute of Chartered Accountants of Nigeria (ICAN)
3. The Ghana Association of Restructuring and Insolvency Advisors (GARIA)

He is also an influential contributor to academia and professional development, serving as a member of the University of Ghana Business School's Advisory Board and as Vice President of STOBA. He is the Chairman of the Mary Mother of Good Counsel Catholic Parish (MMGCCP) Education Committee, reflecting his dedication to community service.

Mr. Sarpong holds an impressive academic portfolio, including:

1. An MSc in Financial Risk Management from London Metropolitan University
2. A Post-Graduate Diploma in Business Administration from the University of Manchester
3. A First-Class Honours degree in Business Administration (Accounting) from the University of Ghana

His appointment as the Ag. Commissioner-General is a major step towards efficiency, transparency, and transformation in the Authority's drive toward ultimate revenue mobilisation for the nation.

With his exceptional qualifications, wealth of experience, and proven leadership capabilities, Mr. Sarpong is well-positioned to lead the GRA in achieving its mission of enhancing

Hon. Dr. Alex Adomako-Mensah is a distinguished Ghanaian professional renowned for his contributions to the financial sector where he served in Parliament on the Finance Committee. He has been appointed as the Commissioner – Support Services Division (SSD) of the Ghana Revenue Authority (GRA). He took over from Madam Pearl Nana Ama Darko, effective 3<sup>rd</sup> March 2025.

Hon. Dr. Adomako-Mensah pursued higher education in the United Kingdom. He earned a Master of Business Administration (MBA) in Finance from the University of Leicester in 2001. Further enhancing his professional credentials, he obtained a Post-Graduate Diploma in Management Studies from the University of Manchester Institute of Science and Technology.

In 2003, he became an Associate Member (ACIM) of the Chartered Institute of Marketing, UK. In 2006, the Chartered Management Institute, UK, honoured him as a Member (MCMI). He holds a Diploma in Associateship Banking from the UK Chartered Institute of Banking and a Certificate in Banking from City Banking College, UK.

His career spans various roles in the banking and financial sectors. From 2005 to 2011, he served as a Financial Advisor at Barclays Bank in London, UK. In 2005, he was a New Client Advisor at HSBC Private Banking in London. Upon returning to Ghana, he took on the role of Senior Commercial Officer at the Cocoa Research Institute of Ghana from 2011 to 2013. His extensive experience in financial services and investments is complimented by his excellent interpersonal, communication, and negotiation skills. He is good at developing new and maintaining mutually beneficial internal and external relationships.

Hon. Dr. Adomako-Mensah was a member of Parliament from 2012 to 2024. Among other roles he held in Parliament, was the position of Secretary of the Parliament Network of the World Bank and IMF (Ghana Branch).

In 2021, Hon. Dr. Adomako-Mensah was appointed Chairman of the Board of Directors of Kumawuman Rural Bank. Under his leadership, the bank experienced a remarkable 143% increase in profit in 2023, attributed to aggressive deposit mobilisation and enhanced customer engagement.

Hon. Dr. Adomako-Mensah is expected to be a vocal advocate for improved tax

Brigadier General Glover Ashong Annan has been appointed the Commissioner of the Customs Division of the Ghana Revenue Authority (GRA) effective 23<sup>rd</sup> March 2025.

Brig. Gen. Annan holds a Master of Strategic Studies (MSS), a Master of Business Administration (MBA), a Bachelor of Business Administration (BBA), and a Postgraduate Diploma in Public Administration (Pg DPA).

These qualifications have equipped him with a comprehensive understanding of strategic planning, administrative management, and operational leadership. He is a recognised Fellow of the National College of Defence Studies (FNCDs), underscoring his commitment to continuous professional development.

Throughout his distinguished career in the Ghana Armed Forces (GAF), Brig. Gen. Annan has held several pivotal positions. Notably, he served as the Presidential Security Coordinator, where he was responsible for overseeing the security arrangements for the highest office in the nation.

His leadership capabilities were further acknowledged when he was appointed as the Acting Chief of Staff of the G.A.F on March 17, 2025.

In his new role at the GRA, Brig. Gen. Annan is expected to implement strategic reforms to enhance revenue mobilisation and streamline operations within the Customs Division.

His military background, characterised by discipline, strategic planning, and operational efficiency, positions him well to tackle challenges such as smuggling, revenue leakage, and the need for modernisation within Customs operations.

His leadership is expected to bring a culture of integrity and efficiency, ultimately contributing to Ghana's economic recovery efforts.

His extensive experience in strategic leadership and operations management is expected to drive transformative changes within the Customs Division.

As he assumes this new role, the corporate community and the nation are hoping his leadership will enhance the effectiveness and efficiency of Ghana's Customs operations.

revenue mobilisation for national development.

compliance, emphasising its importance in reducing Ghana's reliance on external borrowing ensuring sustainable development, and giving the Support Services Division an exceptional appearance.

## INTERNATIONAL CUSTOMS DAY 2025: *CELEBRATING EXCELLENCE AND INNOVATION*



Brig. Gen. Zibrim Bawah Ayorogo, former Commissioner-Customs delivering his speech

Customs Division of GRA joined the global Customs community to commemorate International Customs Day under the theme, "Customs Delivering on Its Commitment to Efficiency, Security, and Prosperity." The event brought together distinguished guests, officers, and stakeholders to reflect on the achievements of Customs operations and chart a course for future success.

Speaking on behalf of WCO Secretary-General, Brig. Gen. Zibrim BawaAyorogo, former Commissioner-Customs, emphasised the significance of International Customs Day as a time to honour the dedication of Customs staff and reflect on their vital role in global trade facilitation, security, and socioeconomic development. He highlighted the 2025 World Customs Organisation (WCO) theme by calling for translating commitments into tangible actions that address global challenges. He also stressed the need to modernise Customs procedures, embrace digital tools, and foster collaboration with public and private stakeholders to enhance efficiency and security. He urged Customs administrations to communicate their achievements and impact, blending data with compelling narratives to inspire trust and support.

Brig. Gen. Ayorogo also urged stakeholders and staff to embrace the vision of a more robust Customs administration. He highlighted the importance of teamwork, continuous professional development, and investment in welfare initiatives to build a stronger, more capable Customs Division.

Madam Theresa Potakey, Tema Sector Commander, acknowledged the tireless efforts of Customs officials worldwide in advancing trade facilitation, ensuring supply chain security, and fostering sustainable economic growth. She also reaffirmed Ghana's commitment to upholding integrity, transparency, and accountability in Customs operations while stressing the need for collaboration among stakeholders to achieve these objectives.

Principal Revenue Officer (PRO) of the Customs Technical Services Bureau (CTSB), Gift Emmanuel Tsamah, announced plans for the establishment of a Customs Hospital to complement existing clinics in Tema, Kotoka International Airport, and the Customs Headquarters. This initiative aims to provide quality healthcare to GRA staff and the public, ensuring a healthy and motivated workforce.

The event highlighted some groundbreaking initiatives including an introduction of a Masters programme in Customs Administration to enhance Customs operations' efficiency and capacity. The Masters programme which commences this academic year, is a collaboration between the Customs Staff Association and the University of Cape Coast. It is expected to attract participants from Ghana and neighboring countries.

Solidarity messages from Energy Commission, the Ghana Armed Forces, and Meridian Port Services (MPS) underscored the importance of collaboration in advancing Customs operations and national development.

Awards were presented to over 20 well-deserving Customs officers for their contribution to the Division and WCO.

Present at the event were former Commissioners for the Customs Division, Customs brokers, Customs officers, and other GRA staff.



Distinguished guests seated at the high table



A section of guests at the event



Custom officers receiving citation for their contribution to the Division and WCO

## ATAF HOLDS AFRICAN TAX OUTLOOK VALIDATION WORKSHOP IN ACCRA

The African Tax Administration Forum (ATAF) has concluded its three-day African Tax Outlook (ATO) Validation Meeting at the Accra City Hotel, Ghana, with a strong call for enhanced data-driven tax administration across the continent. The event brought together 54 representatives from thirty-four ATAF member countries to discuss strategies for strengthening tax systems through comprehensive data analysis. The discussions focused on data collection, emerging trends in tax administration, and policy recommendations aimed at improving tax compliance and efficiency across Africa.



Top Management of GRA with Mr. Frankie Mbuyamba, ATAF's Manager for the Regionalisation and Tax Research Information Platform (TRIP)

In his opening remarks, Mr. Frankie Mbuyamba, ATAF's Manager for the Regionalisation and Tax Research Information Platform (TRIP), applauded the Ghana Revenue Authority (GRA) for hosting the event. He emphasised the significance of data collection and analysis in strengthening tax administration, stating that the validation workshop builds on a collective effort that began in the previous year. "This engagement is a testament to Ghana's commitment to supporting tax administration reforms across the continent. The insights gathered here will provide key recommendations to broaden the tax base, enhance compliance, and improve overall tax administration," Mr. Mbuyamba stated.

Mr. Anthony K. Sarpong, Acting Commissioner-General GRA, in his keynote address, reaffirmed Ghana's commitment to tax administration reforms through collaboration and digital innovation. He emphasised the importance of leveraging technology and advanced analytics to enhance tax efficiency and compliance. He said, tax administrators must embrace technology and data analytics to modernise tax systems. The ability to harness real-time data will significantly improve revenue mobilisation and drive economic development across Africa, *"As tax administrators, we must embrace technology and data analytics to modernise our tax systems. Our ability to harness real-time data will significantly improve revenue mobilisation and drive economic development across Africa."*



Mr. Anthony K. Sarpong, Acting Commissioner-General GRA addressing participants

Dr. Charles Addae, Deputy Commissioner for Strategy and Research at GRA, highlighted the pivotal role of tax data in shaping policy decisions. He noted that the forum provides an essential platform for African countries to evaluate tax administration performance, share best practices, and identify areas for improvement. "This forum is critical as it allows member countries to benchmark progress, analyse tax trends, and use data-driven insights to refine strategies. It is important that the data generated here is effectively utilised to enhance tax systems," he stressed.

Ms. Phindile Masuku, a member of the ATO team, officially launched the 2024 ATO Edition, providing an overview of the countries covered, tax performance trends, and insights on cost structures and human resource trends among tax administrations across Africa. She gave a brief overview of member countries, periods covered, and a general review of the tax performance of countries and regions. She also touched on cost and human resources trends and validation of results to project the efficient tax Administration functions across the ATO members.

Dr. Ezera Madzivanyika, Manager for Applied Research and Statistics at ATAF, presented on ATO indicators, validation processes, and ongoing studies. He elaborated on how ATO data and indicators contribute to ATAF's research publications and suggested innovative approaches for improving data collection, validation, and narrative development. He also encouraged participants to share experiences and best practices, fostering a collaborative environment for knowledge exchange.

Dr. Charles Addae and Dr. Alex Kombat from the Ghana Revenue Authority made a presentation on the Ghana Excise Tax Stamp (ETS) Policy. They discussed extensively the implementation of the policy as a compliance and enforcement measure of the payment of excise taxes. Participants were given a practical understanding of affixing stamps to products, when they paid a working visit to the Kasapreko Company Limited, where they observed the affixing of Excise Tax Stamps on excisable products, providing practical insights into compliance enforcement.

The workshop provided a platform for participants to address challenges in tax administration and explore strategies for effective revenue management. Discussions centered on:

- Data-driven decision-making for improved tax administration
- Enhancing domestic resource mobilisation while ensuring fairness and transparency in tax policies
- Leveraging analytical tools for better revenue collection and compliance



Some participants at the workshop

The ATAF African Tax Outlook Validation Workshop in Accra reaffirmed the importance of data-driven strategies in enhancing tax administration across Africa. Participants departed with valuable insights and actionable recommendations aimed at strengthening tax systems, boosting compliance, and driving sustainable economic growth on the continent.

The Workshop climaxed with an excursion to the Akosombo Hydro Dam, providing participants with insights into the importance of sustainable resource management in revenue generation.

By: Sarah Laryea & Nana Akwasi Mfum – NSP's (CPA)

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## GRA ENGAGES CHAMBERS OF COMMERCE ON SPECIAL VOLUNTARY DISCLOSURE PROGRAMME

The Ghana Revenue Authority (GRA) has engaged Chambers of Commerce in a strategic dialogue on the Special Voluntary Disclosure Programme (SVDP). The session aimed to educate participants on the programme's objectives, eligibility criteria, and application process while addressing concerns about compliance and transparency. By encouraging more taxpayers to take advantage of the SVDP, GRA seeks to align with global tax compliance standards and strengthen Ghana's revenue mobilisation efforts.

Mr. Joseph Asare, Accra East Area Director, on behalf of the Deputy Commissioner, Operations II, welcomed participants and emphasised the government's commitment to financial transparency and accountability. He highlighted how international agreements on financial information exchange have enhanced tax authorities' ability to track offshore accounts, making the SVDP a timely and structured opportunity for individuals and businesses to regularise their tax affairs.

Delivering the keynote address, Deputy Commissioner for the Large Taxpayer Office (LTO), Mr. Robert Gbadegbe, explained that Ghana had transitioned from a source-based taxation system to a worldwide income taxation model. Consequently, resident persons earning foreign-sourced income are now required to declare and pay taxes on those earnings. He revealed that between 2021 and 2023, GRA obtained financial data from various international sources detailing offshore account balances held by Ghanaian residents. He stressed that the SVDP provides a unique opportunity for taxpayers to disclose their offshore income voluntarily while benefiting from waivers on penalties and criminal liabilities.

Mr. Paul Ahey, Head of the Automatic Exchange of Information (AEOI) Unit, outlined the programme's objectives and its role as a compliance tool for taxpayers with undeclared offshore assets. He also addressed key challenges, including misconceptions about the programme and the need for continuous stakeholder education.

Mr. Daniel Owusu provided clarity on the residency criteria for tax purposes, explaining who qualifies as a Ghanaian resident and is required to disclose offshore assets under the programme.

Mr. Jojo Abassa-Yankson conducted a hands-on session, demonstrating how to navigate the SVDP website and submit applications. This practical engagement was designed to simplify the process for potential applicants, ensuring compliance with tax regulations without difficulty.

The workshop served as an interactive platform, allowing stakeholders to seek clarifications and share insights on the effective implementation of the SVDP. GRA reaffirmed its commitment to collaborating with the business community to enhance voluntary compliance and strengthen Ghana's tax transparency framework. By fostering dialogue and providing clear guidance, the Authority aims to build trust and encourage taxpayers to fulfill their obligations, ultimately contributing to the country's economic stability and growth.

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# MODIFIED TAXATION: A GAME-CHANGER FOR GHANA'S INFORMAL SECTOR



Ghana's informal sector is a significant contributor to the country's economy, accounting for approximately 80% of the workforce. However, this sector has historically been characterised by low tax compliance, resulting in substantial revenue losses for the government.

In recent years, the Ghana Revenue Authority (GRA) has implemented modified taxation policies aimed at simplifying tax payment processes and encouraging voluntary compliance among informal sector operators.

## What is Modified Taxation

Modified taxation refers to a tax system designed to accommodate the unique needs of the informal sector. It involves simplifying tax registration, filing, and payment processes, as well as reducing tax rates or providing exemptions for small businesses.

## Benefits of Modified Taxation

The modified taxation policy offers numerous benefits to informal sector operators, including:

1. Simplified tax compliance: Easy-to-use digital platforms and reduced paperwork make tax compliance more manageable
2. Reduced tax burden: Lower tax rates or exemptions help minimise the financial strain on small businesses
3. Increased access to credit: Tax-compliant businesses can access loans and other financial services, enabling them to expand their operations
4. Improved business formalisation: Modified taxation encourages informal sector operators to formalise their businesses, providing a sense of security and legitimacy
5. Improved tax enforcement and reduced GRA task force invigilation

## Ghana's Experience with Modified Taxation

Ghana's modified taxation policy has shown promising results since its implementation. The GRA has:

1. Introduced digital tax payment platforms: Online portals and mobile apps enable taxpayers to conveniently pay their taxes.
2. Simplified tax registration: A one-stop-shop registration process reduces the complexity and time required for registration.
3. Implemented tax education programmes: Workshops, seminars, town Hall meetings, and public awareness campaigns to educate taxpayers on their obligations and benefits
4. Provided incentives for compliance: Tax-compliant businesses receive benefits, such as reduced tax rates, exemptions, or access to government contracts

## Challenges and Future Directions

While Ghana's modified taxation policy has made significant strides, challenges persist:

1. Limited awareness: Many informal sector operators remain unaware of the modified taxation policy and its benefits
2. Technical issues: Digital platforms can be prone to technical glitches, hindering tax payment processes.
3. Enforcement: Ensuring compliance among informal sector operators remains a challenge.

## Future Directions/Possible Solutions to Address Challenges

1. Intensify public awareness campaigns: Educate informal sector operators on the benefits and requirements of modified taxation

2. Continuously improve digital platforms: Enhance the user experience, ensure technical stability, and expand access to digital platforms
3. Strengthen enforcement mechanisms: Implement effective monitoring and enforcement strategies to encourage compliance
4. Customer-centric approaches that promote win-win situations

Modified taxation has the potential to transform Ghana's informal sector by promoting voluntary compliance, reducing the tax burden, improving revenue mobilization through broader tax bases and reducing evasion, stimulating economic growth, enhancing transparency and accountability through the use of digital platforms, and improving taxpayer education and increasing access to loan credit. As the GRA continues to refine and implement this policy, it is essential to address the challenges that arise and ensure that the benefits of modified taxation are equitably distributed among informal sector operators.

By doing so, Ghana can unlock the full potential of its informal sector, driving economic growth, and improving the livelihoods of millions of Ghanaians.

Antoinette Tettevi – CPA

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## CRIMINALISING TAX BREACHES - THE IMPACT AND THE WAY FORWARD



### Introduction

The issue of criminalising tax breaches has generated a lot of views, not only in Ghana but also globally. There are schools of thought that favours criminalising tax crimes while others consider it inimical to effective revenue mobilisation.

This article is to assess whether the issue of criminalising tax breaches has any impact on tax compliance and revenue mobilisation in Ghana. It would also examine the case of using administrative penalties for tax breaches and conclude with pertinent recommendations.

### The Constitution and the Tax Laws

In Ghana, taxes are administered by the Revenue Administration Act, 2016 (Act 915) together with other specific tax laws. This law defines tax in section (9) (1) as *“A duty, levy, charge, rate, fee, fine, interest, penalty or any other amount imposed by tax law or to be collected by or paid to the Commissioner General under a tax law.* Tax is thus a creation of law, specifically positive legislation.

Article 174 (1) (2) of Ghana's constitution provides as follows:

1. *No taxation shall be imposed otherwise than by or under the authority of an Act of Parliament*
2. *Where an Act enacted in accordance with the clause of this article, confers power on any person or authority to waive or vary a tax imposed by that Act, the exercise of power of waiver or variation, in favor of any person or authority, shall be subjected to the prior approval of Parliament by Resolution.*

The above provision therefore makes it clear, that tax must necessarily be imposed according to positive law, specifically, an Act of Parliament.

### Taxes and Revenue Mobilisation

The major reason for taxation is for the generation of government revenue. Thus, tax proceeds enable the government to fund its traditional functions of providing the enabling environments for its citizens to thrive. According to Justice Oliver Wendel Holmes a US supreme court justice *“Taxes are what you pay for a civilised society”*. Thus, all living in a civilised world should contribute towards maintaining the state by paying taxes.

In Ghana, it is estimated that tax revenue constitutes about 70% of government revenue and close to 14.0% of gross domestic product (GDP). The above submission underscores the need to ensure payment of taxes as well as engendering voluntary

compliance.

Generally, tax offences are classified as criminal or administrative depending on the statute governing tax administration. A crime is considered as conduct that is in breach of what is expressly prohibited by law. The Revenue Administrative Act thus classifies certain offences under administration and others under criminal offenses.



### **Criminalising Tax Breaches**

The debate surrounding criminalisation of tax breaches in Ghana is of interest to note. This has become topical given the recent imposition of custodial punishment on some individuals for the breach of section 80 of the Ghana Revenue Administration Act 2016(Act 915). The proponent of criminalising breaches of tax laws justifies their stance by advancing the values below.

#### **1. Deterrence:**

It is imperative to establish standards of adherence to laws set out to govern any civilised society. Deterrence is an action of discouraging an action or event by instilling fear of the consequences.

Taxes are for the general well-being of each citizen of the state, thus, when it is established that an individual or institution deliberately infringes on tax laws, the punishment should be such that it will serve as a warning to potential offenders. It will thus act as a general deterrent and also a specific deterrent for the individual who has been convicted and sanctioned. Since criminal penalties such as fines and imprisonment are more punitive than Civil and Administrative Penalties, it will discourage others from engaging in such acts and in effect strengthening the credibility of the penal provisions.

#### **2. For Revenue:**

Another significant point raised to support the criminalisation of Tax breaches is the role taxation plays in the country. Chiefly among these is the Revenue Generation for development.

The crucial role of mobilising Revenue for the Government through taxes is paramount for the survival of Ghana. Thus, infringing on tax laws, positions such individuals or organisations as nation wreckers. This deliberate act of denying the state the needed revenue should be met with equal measure to ensure that the state is not denied the needed revenue.

#### **3. Equity and Fairness:**

One of the attributes of a thriving society is the ability to create a fair and just society. The nation Ghana is governed by laws with tax laws being no exception. Thus, the application and compliance with such laws will show a greater degree of fairness. In an instance where people comply and others blatantly refuse to comply will create an unfair system. To ensure equity and fairness in the system, criminalising Tax breaches is sane and desirable. Those who breach tax laws benefit at the expense of compliant taxpayers. By enforcing criminal notices and consequences fairly, we promote compliance, fairness, and the integrity of the justice system.

#### **4. Economy Stability:**

It is also pivotal to note that tax compliance is paramount for economic stability. It is therefore imperative for authorities to put in place mechanisms to maintain economic stability. It is worth noting that criminalising tax infractions will prevent the wastefulness inherent in human nature and thus preserve the economy to ensure the survival of the state.

#### **5. Other Purposes:**

The criminalisation of violations of tax laws also ensures the availability of criminal investigative and enforcement powers that are necessary to find the truth. The knowledge acquired will assist the country when the need for international collaboration arises.

Last but not least, criminalising Tax breaches depicts the determination of the country to protect the needed funds for the development of the country for the collective good of citizens. State authority is deepened when individuals are adequately punished for committing tax crimes.



### Using Administrative Penalties

The above points notwithstanding, criminalising all tax breaches may be seen as excess. It is important to note that tax education in Ghana is not at the desirable level. The GRA is doing everything possible to reach out to all taxpayers and potential taxpayers to ensure they are educated about their responsibilities. This effort notwithstanding, tax knowledge is still inadequate thus the need to intensify tax education. It is worrying to note that there is no conscious effort to inculcate knowledge of taxes at the basic and secondary school levels. There is a need for a concerted effort to adopt a “catch them young approach” to inculcate these values and invariably reduce if not eliminate tax offences.

(i) **Cases of Minor Offences:** Criminalising tax breaches has the potential of over-criminalisation. Minor infractions may be unnecessarily criminalised causing unnecessary hardship for individuals or entities. The use of civil penalties may adequately address such issues.

(ii) **Discouraging Entrepreneurship: Criminalising** Tax infractions may tend to discourage entrepreneurship and investment, a key ingredient for economic development. It is therefore better to resort to administrative sanctions than criminality. In October 2024, two Managing Directors of different companies were found guilty of failing to pay Company Income Taxes (CIT) of their respective companies. This may serve as a drawback for business initiatives as well as an impetus for business owners to divert funds and their entrepreneurial skills elsewhere.

(iii) **Excessive Punishment:** Furthermore, critics of criminalisation contend that criminalising tax issues may be overly punitive and also at variance with what is considered purely financial issues. They are also of the view that measures should be put in place to make it difficult for anyone to breach a tax law. Even in a situation where there is an infraction, the aim should be to retrieve the amount involved by civil actions. Thus, civil punishments are adequately punitive to deter potential offenders.

(iv) **Time Value of Money:** There is also the view that the courts will be inundated with these breaches and it will take a long time to determine such cases. Given the time value of money, such delays may not augur well for the state. With the creation of the Independent Tax Appeals Board (ITAB), tax justice should not lead to incarceration.

### Conclusion and Way Forward

It is in light of the above submission that strong views support criminalising tax breaches as well as opposition to that view. It must however be emphasised that when tax crimes are only handled administratively, achieving the desired goal of full voluntary compliance will not be realised. The state needs a coercive mechanism that will enable it to handle breaches while at the same time maintaining an enabling environment for individuals and businesses to thrive.

The Revenue Administration Act 2016. (Act 915) is designed to create a balance between criminalising some tax offences while treating other offences administratively. Sections 78 to 83 are structured to handle those offences as crimes that can lead to fines, imprisonment, or both. Sections 70 to 76 stipulate offences that are handled administratively.

The future of Ghana hinges on her ability to mobilise Revenue from taxes. This goal can be attained when infractions are adequately handled through criminal prosecution. As we seek to balance criminalising tax infractions and administrative redress, it will be prudent to ensure that the law adhere to it as it should to protect the nation.



*By: Francis Yaw Daah*

*Accra East Area Office*

*Enforcement Debt Management (Unit)*

*Nathan Danquah*

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## EMPOWERING THE STUDENT ENTREPRENEUR: *GRA PARTNERS BUDGIT GHANA & OXFAM GHANA IN A TAX AND LEGAL CLINIC*



As a precursor to Tax and Good Governance Month in April, the Authority on 14<sup>th</sup> March 2025 participated in a tax and legal clinic organised by BudGIT Ghana, in collaboration with OXFAM Ghana, International Budget Partnership, and the Student Representative Councils (SRCs) of Universities to equip students' entrepreneurs with the knowledge to navigate the complex world of taxation.

Under the theme "*Accelerate Action for Increased Domestic Revenue Mobilisation*", the initiative seeks to empower student entrepreneurs to understand their responsibilities, ensuring that they contribute effectively to the development of a transparent and accountable society.

Mr. Victor Akogo Chief Revenue Officer in the Office of the Deputy Commissioner Operations 1, led discussions on the fundamental responsibilities of student entrepreneurs and provided valuable insights into the importance of taxes for nation building while guiding attendees on their taxpayers' obligations.

He underscored how tax revenue funds essential social services such as healthcare, education, infrastructure, and public safety. He also explained the different types of taxes that apply to small businesses, including income tax, Value added tax (VAT), and other local taxes that may be relevant depending on the type and size of the business and the processes involved in filing tax returns.

There was an open forum where participants posed questions and sought clarity to misgivings they had regarding their tax obligations, tax reliefs, and gift tax. For the student entrepreneurs in attendance, the event was an eye-opener, as many had never fully realised the wider societal benefits of tax compliance.

Among the stakeholders present were; Madam Esi Sam, President-Society of Women In Taxation (SWIT) Ghana, Dr. Angela Azumah Alu, Fiscal Policy Advisor, OXFAM Ghana, Muhammed Mubeen, Planning Officer Ga East Municipal Assembly, Ms. Jennifer Moffatt - Country Manager BudGIT Ghana.

**The International Women's Day (IWD)** is a globally recognised event, observed annually on March 8, each year to honour the achievements of women, raise awareness about gender equality, and advocate for women's rights. Over the years, this day has evolved from a labour movement into a worldwide celebration of progress in social, economic, cultural, and political circles. The slogan for the IWD celebration is "**Empowered Women empower the world.**" In line with this tradition, the Ghana Revenue Authority (GRA) commemorated the 2025 International Women's Day on 10<sup>th</sup> March at the forecourt of the Head Office premises, reaffirming its commitment to gender inclusivity and empowerment in the workplace.

#### **How it started:**

The roots of International Women's Day date back to the early 20<sup>th</sup> century when women all over the world began organising to demand better working conditions, fair wages, and the right to vote. Clara Zetkin, a German communist activist and advocate for women's rights, and other activists with participation from over a million people spearheaded the first official observance held in 1911, across Europe. The United Nations formally recognised 8<sup>th</sup> March as International Women's Day in 1977, cementing its status as a global platform for advocating gender equality.

#### **Women's Day and Empowerment:**

Women's empowerment remains at the core of IWD celebrations, with multiple studies underscoring the significance of gender parity in economic and social development. According to research by the World Economic Forum (WEF), gender-equal societies experience stronger economic growth, increased innovation, and improved social cohesion. Despite progress, the Global Gender Gap Report 2024 indicates that it will take over 130 years to achieve full parity at the current rate of advancement.

The relevance of International Women's Day extends beyond celebrations to practical implications in leadership, corporate governance, and workplace inclusivity. Studies have shown that organizations with diverse leadership teams outperform those with less representation, highlighting the importance of fostering gender balance at all levels.

#### **The Relevance of International Women's Day to Women's Renaissance:**

The notion of a 'Women's Renaissance' encapsulates the resurgence of female leadership, innovation, and influence across industries. Women are increasingly shaping policies, breaking barriers in male-dominated fields, and leading global movements for social justice. This renaissance is evident in the rise of female entrepreneurs, executives, and policymakers who drive impactful change in their respective fields.

However, challenges persist, including wage gaps, limited access to leadership opportunities, and socio-cultural barriers. International Women's Day serves as a reminder to accelerate efforts toward dismantling these barriers and creating equitable opportunities for all.

#### **GRA's Commitment to Women's Advancement:**

GRA's celebration of International Women's Day 2025 with the theme, **Accelerate Action**, was a testament to the Authority's commitment to fostering an inclusive workplace. The event, in collaboration with the GRA Ladies' Club, which took place at the Head Office's forecourt, featured insightful discussions, keynote addresses, storytelling and recognition of outstanding female employees. By promoting gender equality initiatives, mentorship programmes, and leadership opportunities, GRA continues to play a pivotal role in empowering women within the organisation and beyond.

Ladies Associations from the Ghana Police, Immigration Ladies, Power Ladies, VRA Ladies joined GRA to celebrate the day and share experiences of family ladies in the public sector. The celebration and dressing were with a touch of purple, which is the colour for International Women's Day. Purple signifies justice, dignity, and loyalty to the cause of women empowerment.

International Women's Day is more than just an annual event; it is a global call to action for continued advocacy, policy change, and societal transformation. As organisations like GRA reinforce their dedication to gender equality, the vision of a world where women have equal opportunities and recognition becomes increasingly attainable. Through continuous commitment, strategic policies, and collective action, women's empowerment will not just be a theme for celebration but a reality for all.

*By: Antoinette A. Tettevi – CPA*

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**GRA CELEBRATES WOMEN**



Sitting (L-R) Gilbert Ohene, DC Customs Operations, Amma Randolph, DC HR, Hon. Dr. Alex Adomako- Mensah, Commissioner SSD, COP Maame Yaa Tiwaa Addo-Danqua...

The Ghana Revenue Authority (GRA) commemorated International Women's Day under the theme "*Accelerate Action*" on 10<sup>th</sup> March 2025, at its Head Office. The event focused on assessing progress in gender equality and advancing strategies for greater inclusion and dignity for women.

Mrs. Neormah Nyoon Brew, National President of the GRA Ladies Club, welcomed attendees and underscored the significance of the global observance. She stressed that overlooking women's potential due to gender inequality is unacceptable. Expressing appreciation to the government for enacting the Gender Equity Act, she highlighted the increasing representation of women in key positions within GRA and encouraged other organisations to follow suit.

The Acting Commissioner-General, Mr. Anthony Kwasi Sarpong, acknowledged the invaluable contributions of women within GRA and across the nation. He emphasised that GRA's mission extends beyond tax collection to fostering a prosperous Ghana where every citizen, particularly women, can thrive. He praised the women of GRA as visionary leaders who have played crucial roles in the organisation's success and reaffirmed GRA's commitment to creating an inclusive environment where women can excel.

Brig. Gen. Zibrim Bawah Ayorogo, former Commissioner of the Customs Division, encouraged GRA women to strive for higher positions. He also urged senior staff to mentor and support younger colleagues. Additionally, he congratulated the GRA Ladies Hockey Team on their recent victory in the African Hockey Championship Tournament.

Guest speaker Ms. Sabia Kpekata, Principal Programme Officer, delivered a speech on behalf of the Minister of Gender, Children, and Social Protection, Hon. Dr. Agnes Naa Momo Lartey. She commended the enthusiastic participation, noting that it reflected a shared commitment to accelerating gender equality and empowering women and girls in Ghana. Ms. Kpekata also highlighted the historical significance of this year's celebration, which marks the 50th anniversary of Ghana's National Women machinery and the 30th anniversary of the Beijing Declaration and Platform for Action—a blueprint for achieving gender equality.

Thirty women in Management were recognised for their outstanding performance at the workplace. They were given citations and plaques to honour their efforts and dedication. A key highlight of the event featured retired and active women in management sharing their workplace experiences to inspire others to pursue their aspirations. The speakers emphasised that determination and resilience pave the way to success. They encouraged GRA women to enhance their hard and soft skills, take on additional responsibilities, and build strong professional relationships. They also urged senior female leaders to mentor younger colleagues, fostering boldness and confidence in their professional duties.



The Ag. Commissioner-General, Mr. Anthony Kwasi Sarpong, congratulating the awardees

## PULL-OUT CEREMONY FOR THE 1<sup>ST</sup> FEMALE SECTOR COMMANDER MRS. CHRISTIANA ODI-ADJEI



Mrs. Christiana Odi-Adjei, Assistant Commissioner and the first female Sector Commander of the Tema Collection

A pull-out ceremony was held in honor of Mrs. Christiana Odi-Adjei, Sector Commander of the Tema Collection, in recognition of her outstanding contributions and service. As the first female to lead the Tema Customs Sector Command, Mrs. Odi-Adjei was celebrated for her remarkable achievements, including surpassing revenue targets and implementing significant infrastructural improvements.

During her tenure, she oversaw key projects such as the establishment of a Green Channel Team to prevent abuses within the system and the replacement of rails along two staircases in the long room and the completion of a conference room makeover.

Speaking at the ceremony in Accra, Brig. Gen. Zibrim Bawah Ayorrogo, Customs Commissioner commended Mrs. Odi-Adjei for her professionalism, innovation, and commitment to service. He emphasised that her legacy would continue to inspire future leaders within the Division.



Brig. Gen. Zibrim Bawah Ayorogo, former Customs Commissioner presenting a gift to Mrs. Christiana Odi-Adjei

Distinguished guests, colleagues, and dignitaries paid tribute to her dedication and immense contributions to the Customs Division and revenue collection efforts.

Madam Christiana Odi Adjei, Assistant Commissioner, assumed the role of Tema Sector Commander on January 6, 2023, becoming the 26th Sector Commander and the first female to hold this esteemed position. Her academic journey began at Wesley Girls' High School in Cape Coast (1979-1985), after which she pursued a Bachelor of Science degree at the University of Ghana. She later obtained an MBA from the University of Ghana and a Master's degree in Ports and Shipping from the Regional Maritime University.

She joined the then, Excise and Preventive Service, Customs in 1992 as a Revenue Assistant Grade III, Mrs. Odi-Adjei demonstrated unwavering dedication and excellence, rising steadily through the ranks to her current position.

Fondly referred to as 'Madam Christy,' Mrs. Odi-Adjei took charge of the Tema Collection at a time when the economy was gradually recovering from the global COVID-19 pandemic, which had severely impacted Ghana's economic progress over the past decade. Despite these challenges, the revenue target for Tema Collection in 2023 saw a 43% increase compared to the previous year.

To meet this ambitious goal, she initiated regular stakeholder meetings to address concerns and streamline the clearance process at the port, thereby enhancing revenue mobilisation. Additionally, she introduced an awards scheme to recognise and reward outstanding officers and contract staff contributing significantly to revenue collection. As a result of these efforts, the Tema Collection exceeded its revenue target for 2023 by 8.85%.

During her two-year tenure, tax revenue collection recorded an impressive year-on-year growth of 40.89% in 2023 and 51.49% in 2024.

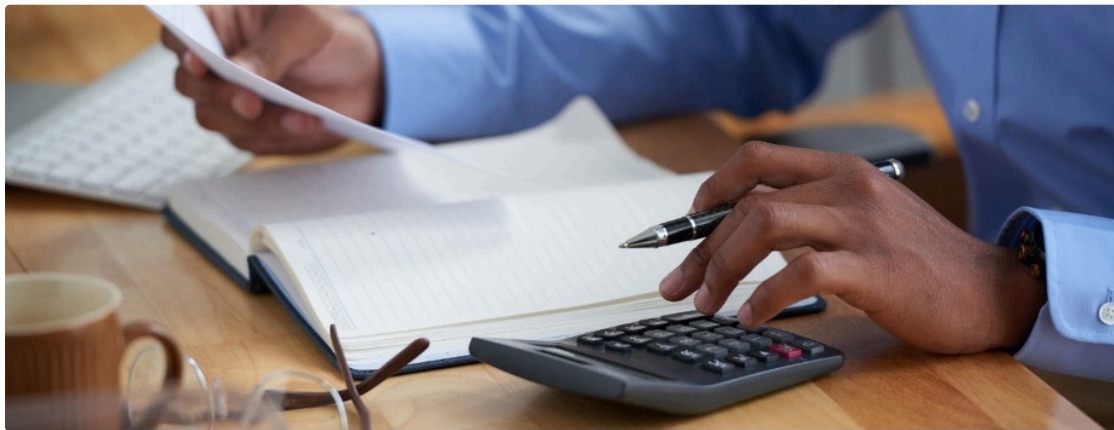
Beyond revenue generation, she also spearheaded the refurbishment of Alhaji Awudu's Conference Room, transforming it into a state-of-the-art facility for staff meetings, stakeholder engagements, and international trade discussions.



Mrs. Christiana Odi-Adjei saluting in a captured moment

Mrs. Christiana Odi-Adjei's tenure at the Tema Collection has left an indelible mark on Ghana's Customs Division. Her leadership, strategic vision, and commitment to excellence have not only strengthened revenue collection but also improved infrastructure and operational efficiency. As she steps away from her role, her contributions will undoubtedly continue to shape the future of her mentees and inspire others to follow in her footsteps.

## BEST PRACTICES FOR BOOSTING REVENUE AND PRODUCTIVITY IN AFRICAN TAX ADMINISTRATIONS



African nations are constantly seeking ways to bolster revenue collection and enhance the efficiency of their tax systems. Modernising tax administration is crucial for sustainable development. African Tax Administrations ought to have clear outlines of key best practices to help achieve these goals.

### **Embracing Digital Transformation:**

Digitalisation is no longer optional; it is a necessity. Implementing user-friendly online platforms for filing returns and making payments significantly reduces taxpayers' burden and streamlines tax agencies' operations. Automating routine tasks like data entry and tax calculations frees time for staff to focus on more complex issues, minimizing errors and maximising efficiency. Crucially, leveraging data analytics allows tax authorities to identify trends, pinpoint potential risks, and target audits more effectively.

### **Prioritising Taxpayer Services and Education:**

A well-informed taxpayer is more likely to comply. Regular taxpayer education programs, including workshops, seminars, and public awareness campaigns, are essential. Providing easily accessible tax laws and procedures information through various channels, such as websites, helplines, and social media, further empowers taxpayers. Establishing a transparent and efficient system for resolving tax disputes is vital for building trust and encouraging compliance.

### **Strengthening Compliance and Enforcement:**

Effective enforcement is critical. Adopting a risk-based approach to audits, focusing on taxpayers with a higher likelihood of non-compliance, optimises resource allocation and acts as a deterrent. Consistently enforcing penalties for non-compliance, including late filing and tax evasion, reinforces the importance of compliance. Collaboration with other government agencies, like Customs Division/Authorities, allows for information sharing and a more coordinated approach to combating tax evasion.

#### **Investing in Human Capital:**

A well-trained and motivated workforce is essential for any successful organisation. Providing regular training and development opportunities for tax administration staff ensures they have the skills and knowledge necessary to perform their duties effectively. Implementing performance-based incentives can further motivate staff and boost productivity. Cultivating a culture of ethical conduct and integrity within the tax administration is paramount for maintaining public trust.

#### **Promoting Transparency and Accountability:**

Transparency breeds trust. Publicly disseminating information on tax laws, regulations, and statistics promotes openness and accountability. Forming an independent oversight body ensures that the tax administration operates fairly and transparently. Creating feedback mechanisms for taxpayers allows them to voice their concerns and contribute to improving services.

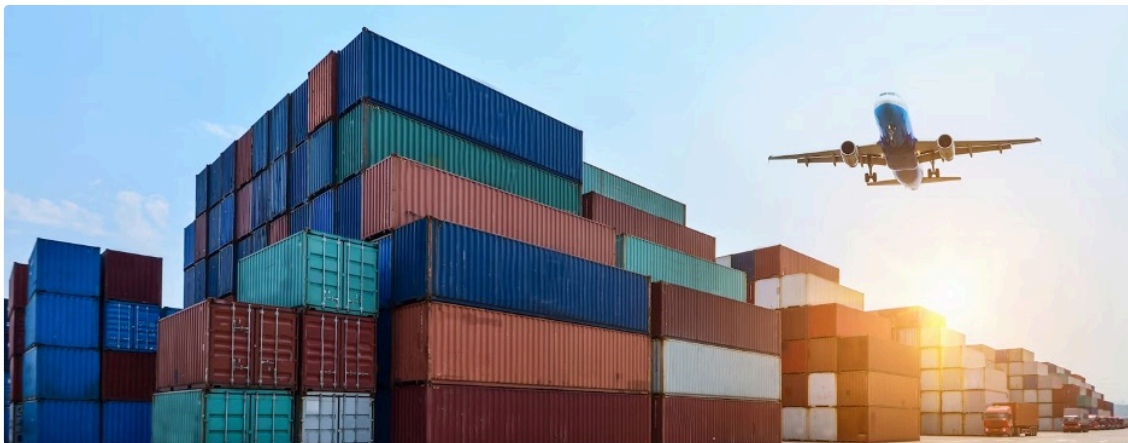
By implementing these best practices, African tax administrations can significantly improve revenue mobilisation, increase productivity, and foster a culture of tax compliance, ultimately contributing to sustainable economic growth in Ghana, Africa, and beyond.

*Antoinette Tettevi - CPA*

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## HOW WILL RULES OF ORIGIN SHAPE GHANA'S CUSTOMS REGIMES?

### *THE NEMESIS OF NEW GOVERNMENTS...*



The Rules of Origin (RoO) are a critical component of international trade, determining the country of origin for goods traded globally. In Ghana, the RoO is set to play a pivotal role in shaping the country's customs regimes, particularly with the new Government in place. But what exactly are the implications of RoO on Ghana's customs regimes?

#### **Understanding Rules of Origin**

The RoO is a set of rules used to determine the country of origin for goods traded internationally. These rules are essential in determining the tariffs and other trade policies applicable to imported goods. In Ghana, the Customs Division of GRA is responsible for determining the origin of goods, which is crucial in assessing duties payable on imports.

#### **Impact of RoO on Ghana's Customs Regimes**

The RoO is expected to have a significant impact on Ghana's Custom regimes in several ways:

1. **Trade Facilitation:** *The* RoO will facilitate trade by providing clarity on the origin of goods, reducing the risk of disputes and delays at the ports.
2. **Revenue Mobilisation:** The accurate determination of origin will ensure that the correct tariffs are applied, leading to increased revenue mobilization for the government.
3. **Compliance with International Trade Agreements:** *Ghana's* membership in international trade agreements, such as the African Continental Free Trade Area (AfCFTA), requires compliance with RoO. The effective implementation of RoO will ensure that Ghana meets its international trade obligations.

## Challenges and Opportunities

While the RoO presents opportunities for trade facilitation and revenue mobilisation, there are challenges to be addressed. These include:

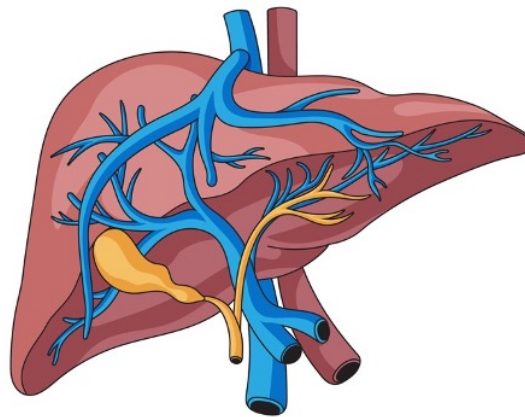
1. **Capacity Building:** The effective implementation of RoO requires capacity building for customs officials and other stakeholders.
2. **Infrastructure Development:** There is a need for adequate infrastructure, including technology and equipment, to support the implementation of RoO.
3. **Private Sector Engagement:** The private sector has a critical role in the implementation of RoO, and their engagement is essential to ensure compliance.

In conclusion, the Rules of Origin are set to play a critical role in shaping Ghana's Customs regimes. While there are challenges, the opportunities for trade facilitation, revenue mobilisation, and compliance with international trade agreements make the effective implementation of RoO a priority for the new Government.

Christopher K. Beyereh – CPA

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## HEALTH CORNER: HOW TO KEEP YOUR LIVER HEALTHY



The liver is one of the most vital organs in the human body, responsible for detoxification, metabolism, and storing essential nutrients. The liver, about the size of a football, sits under the lower ribcage on the right side. It produces bile, which helps break down fat from food, and stores glucose that gives a quick boost to the body when needed.

Maintaining a healthy liver is crucial for overall well-being. Here are some key steps to keep your liver in optimal condition.

### 1. Maintain a Balanced Diet

Eating a nutritious diet is essential for liver health. Include plenty of fruits, vegetables, whole grains, and lean proteins in your meals. Foods rich in antioxidants, such as berries, nuts, and leafy greens, help reduce inflammation and support liver function. Avoid excessive consumption of processed foods, refined sugars, and unhealthy fats, as they can contribute to liver damage over time.

### 2. Stay Hydrated

Water plays a crucial role in helping the liver flush out toxins. Drinking sufficient water daily aids digestion and prevents the buildup of harmful substances. Aim for at least eight glasses of water a day to keep your liver functioning efficiently.

### 3. Limit Alcohol Intake

Excessive alcohol consumption is a major cause of liver diseases, including fatty liver disease and cirrhosis. If you drink alcohol, do so in moderation. The recommended limit is one drink per day for women and two for men. Alternatively, consider cutting down on alcohol entirely for optimal liver health.

### 4. Exercise Regularly

Physical activity helps maintain a healthy weight, reducing the risk of fatty liver disease. Engaging in moderate exercise, such as brisk walking, cycling, or swimming, for at least 30 minutes a day can improve liver function and overall health.

### 5. Avoid Harmful Substances

Exposure to toxins from smoking, drugs, and environmental pollutants can harm the liver. Avoiding recreational drugs and limiting exposure to chemicals found in cleaning products, pesticides, and aerosols can help protect liver function.

### 6. Be Cautious with Medications and Supplements

Some medications and herbal supplements can strain the liver when taken excessively or improperly. Always follow prescribed dosages and consult a healthcare professional before taking new supplements or over-the-counter drugs.

### 7. Maintain a Healthy Weight

Being overweight or obese increases the risk of developing non-alcoholic fatty liver disease (NAFLD). A balanced diet and regular exercise can help maintain a healthy weight and support liver function.

#### 8. Get Vaccinated

Hepatitis A and B are viral infections that can severely damage the liver. If you are at risk, consider getting vaccinated to prevent these infections. Practicing safe hygiene and avoiding contaminated food and water can also help reduce the risk of hepatitis infections.

#### 9. Monitor Liver Health Regularly

Routine medical check-ups, including liver function tests, can help detect any early signs of liver disease. If you experience symptoms such as fatigue, jaundice, or abdominal pain, seek medical attention promptly.

A healthy liver is essential for overall health and longevity. You can protect your liver and enhance your well-being by making conscious lifestyle choices, such as eating well, staying hydrated, exercising regularly, and avoiding harmful substances. Prioritizing liver health today will help ensure a healthier future.

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### FOOD BASKET : *APRAPRANSA – A FORGOTTEN TREASURE OF GHANAIAN CUISINE*



Once a beloved dish in many Ghanaian homes, **Aprapransa** is now rarely seen on modern menus. This rich and hearty forgotten delicacy, made from roasted cornmeal and flavoured with palm nut soup, was traditionally prepared for special occasions and served to elders as a delicacy.

With its aroma, smoky fish, and velvety texture, Aprapransa is a reminder of Ghana's culinary heritage, one that deserves to be revived. If you're looking to enjoy a taste of the past or introduce younger generations to this forgotten treasure, this recipe is the perfect way to bring Aprapransa back to life!

#### Ingredients:

- 2 cups roasted cornmeal (**egbo** or **akple flour**)
- 2 cups palm nut soup (or palm cream)
- 1 cup groundnut paste
- 1 medium smoked fish (salmon, tilapia, or herrings)
- 1 small onion (chopped)
- 2 tablespoons dried shrimp powder
- 1 teaspoon ground pepper
- 1 teaspoon salt (to taste)
- 2 tablespoons powdered smoked fish (optional)
- 2 tablespoons vegetable or palm oil
- 1 boiled egg (for garnishing)

#### Instructions:

1. **Prepare the base**- In a pot, heat palm nut soup and add groundnut paste. Stir well to combine. Let it simmer for about 5 minutes on low heat.
2. **Season the mixture**- Add the chopped onion, dried shrimp powder, ground pepper, and salt. Stir and let it cook for another 5 minutes.

3. **Add fish and flavour-** Remove bones from the smoked fish, break it into pieces, and add to the pot. Add the powdered smoked fish (if using) for extra flavor.
4. **Add in the roasted cornmeal-** Gradually sprinkle the roasted cornmeal into the soup while stirring continuously to prevent lumps. Keep stirring until it thickens into a smooth, stiff consistency.
5. **Final touch-** Drizzle a little palm oil over it for extra flavor. Stir well and let it sit for a few minutes on low heat.

Serve hot with a boiled egg on top. You can also accompany the aprapransa with chilled Sobolo (Hibiscus drink) or Asaana (Corn drink)

### *JOKERS CORNER*



- ***The Honest Taxpayer:***

**Tax Officer:** Why haven't you paid your taxes?

**Taxpayer:** Because I live near the border.

**Tax Officer:** And what does that have to do with anything?

**Taxpayer:** I read that taxes are higher across *the border*, so I thought I'd just wait until they get here.

- **The Market Woman's Logic:**

**Tax Officer:** Ma, you need to pay your income tax.

**Market Woman:** Eiii! So after I sell, buy more stock, pay transport, chop small, and dash my church offering, I should still give you money?

**Tax Officer:** Yes, it's for national development!

**Market Woman:** Ah! Then add me to the payroll because I'm working for Ghana too!

- **Doctor's Orders:**

**Doctor:** You should avoid stress.

**Me:** That's impossible, my phone battery is at 2%!

**The Job Interview:**

**Interviewer:** Do you have any experience?

**Me:** Does struggling to wake up every Monday count?

- **A Smart Kid:**

**Teacher:** What's the chemical symbol for water?

**Student:** H-I-J-K-L-M-N-O

**Teacher:** That's not correct!

**Student:** But you said water is H to O!

- Filing taxes is the only exercise some people get, jumping to conclusions, stretching the truth, and running out of money!
- A taxpayer asks his accountant, "What's *the best way to avoid paying high taxes?*" The accountant replies, "Earn *less or move to Mars!*"
- They say nothing in life is certain except death *and taxes...* but at least death doesn't get more complicated every year!
- In GRA, we make tax collection so easy, even your calculator smiles at the end
- Ghanaian salaries are like WhatsApp voice notes, you see them arrive, but before you finish listening, they've disappeared (to taxes, rent, and bills)!