2026 NEWSLETTER 2

CPA

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GHANA • REVENUE • AUTHORITY

GRA NEWS

GRA HIGHLIGHTS TAX REFORMS AND DIGITALISATION AT 10TH GHANA CEO SUMMIT

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Update your taxpayer information whenever your details change

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EDITORIAL

Revenue Mobilisation, Tax Reform and Digital Compliance: Strengthening Ghana's Fiscal Foundation for Growth and Economic Transformation

As Ghana advances its pursuit of economic resilience and sustainable industrial growth, effective domestic revenue mobilisation remains central to the national development agenda. At the core of this effort is the Ghana Revenue Authority (GRA), whose ongoing reforms and digital transformation initiatives continue to modernise tax administration and strengthen fiscal governance.

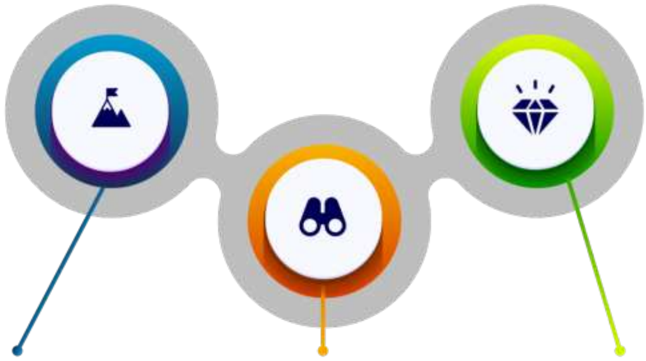
A flagship initiative driving this transformation is the Integrated Tax Administration System (ITAS). The platform, which is being rolled out in phases, significantly enhances the taxpayer experience by enabling end-to-end digital tax services, including registration, filing, payment processing, and tax clearance applications.

By providing convenient remote access, ITAS reduces the need for physical interactions, improves service delivery, and strengthens compliance efficiency.
Complementing these digital reforms are GRA's stakeholder engagement initiatives, which have provided valuable platforms for dialogue, education, and feedback on the system. These engagements have strengthened partnerships with taxpayers while promoting greater awareness of tax policies and obligations.

Through sustained public education and collaboration, the Authority continues to foster a culture of voluntary compliance and shared national responsibility.
As the global economy evolves and digitalisation reshapes public sector operations, GRA remains committed to innovation, accountability, and service excellence. The Authority's continued investment in technology, stakeholder collaboration, and institutional reform underscores its determination to build a resilient and future-ready revenue administration system.

Through initiatives such as ITAS, Publican AI, and expanded stakeholder engagement programmes, GRA continues to enhance tax administration while reinforcing Ghana's fiscal foundation for sustainable growth, industrial advancement, and national development.

To maximise the impact of these reforms, taxpayers are encouraged to register and transact through the Authority's digital platforms, file accurate returns on time, honour their tax obligations promptly, and actively participate in stakeholder engagement and tax education programmes. By embracing digital compliance and working collaboratively with GRA, businesses and individuals alike contribute to a stronger revenue system that supports quality public services, infrastructure development, and Ghana's long-term economic prosperity.



MISSION

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

VISION

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

CORE VALUES

- Fairness
- Integrity
- Responsiveness
- Service
- Teamwork

COMMISSIONER-GENERAL'S MESSAGE

"Our revenue target is more than a number; it is an investment in the schools, hospitals, roads, and public services that improve the lives of millions of Ghanaians"

As we conclude the second quarter of 2026, I wish to extend my sincere appreciation to every member of staff for your hard work, dedication, and unwavering commitment to duty. Your contributions continue to strengthen GRA's position as a trusted and dependable institution serving our nation.

While we acknowledge the progress made, we must remain firmly focused on the task ahead. In 2026, we have been entrusted with a national revenue target of GH¢225 billion, an ambitious yet achievable goal that calls for discipline, innovation, teamwork, and a shared commitment to excellence. *"Our target is not simply about revenue collection; it is about creating the resources that drive national development and improve the quality of life for every Ghanaian."*

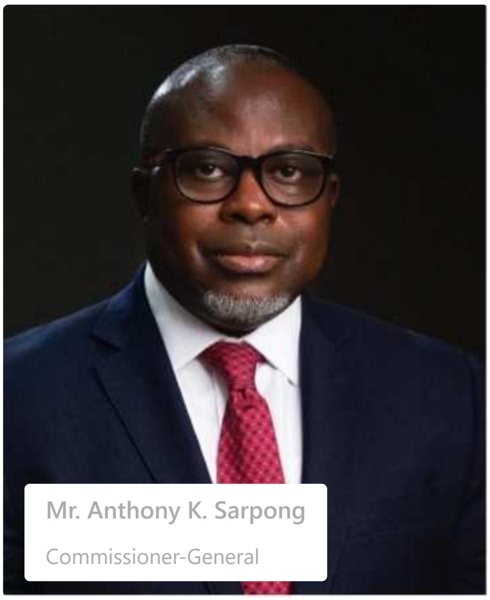
This target goes beyond a financial benchmark. It represents the resources required to build schools, equip hospitals, improve roads, and deliver essential public services to millions of Ghanaians. Every cedi collected directly supports national development and creates opportunities for both present and future generations. This underscores the importance of our mandate and the critical role each of us plays.

To support this national objective, the Authority continues to implement key reforms and modernisation initiatives. These include major VAT reforms, Income Tax review, and Introduction of digital platforms such as the E-VAT system, the Integrated Tax Administration System (ITAS), the Publican AI Tool, and the Advance Ruling Mechanism. Together, these initiatives are enhancing efficiency, transparency, and taxpayer experience, while strengthening compliance and revenue mobilisation.

I encourage all staff to remain committed to the successful implementation of these reforms. Let us continue to educate taxpayers, deliver excellent service, and engage the public with professionalism, respect, and empathy. A taxpayer-centred approach remains essential to promoting voluntary compliance and sustaining public trust.

I am confident in our collective ability to not only achieve the revenue target but to exceed. Let us continue to uphold our core values of Fairness, Integrity, Responsiveness, Service, and Teamwork as we work together towards a successful year.

Thank you for your continued dedication and service. Together, we will deliver on our mandate and contribute meaningfully to Ghana's growth and prosperity.



LIVING OUR CORE VALUES - FIRST

In GRA, our strength is not only in the tax laws we enforce or the revenue we mobilise, but in the **values** that guide how we work and serve. These values are captured in one powerful word - **FIRST**.

F - Fairness

To provide consistent and standardised services.

Fairness means treating every taxpayer, colleague, and stakeholder with equity and without bias. It requires us to apply tax laws consistently, make objective decisions, and ensure that everyone is given a level playing field. Fairness builds public trust and confidence in our work.

I - Integrity

To be always fair and honest.

Integrity is always doing the right thing, even when no one is watching. It calls for honesty, transparency, and accountability in our duties. When we act with integrity, we protect the reputation of the Authority and strengthen public confidence in the tax system.

R - Responsiveness

To react quickly and professionally to customers' needs.

Responsiveness is our willingness to listen, act promptly, and provide timely solutions. It reflects our commitment to addressing taxpayer concerns efficiently and supporting colleagues with urgency and professionalism.

S - Service

To provide timely and accurate assistance to our taxpayers through their preferred channel.

Service is at the heart of our mandate. We exist to serve the nation by mobilising revenue for development. Providing courteous, helpful, and professional service to taxpayers and stakeholders defines who we are as a public institution.

T - Teamwork

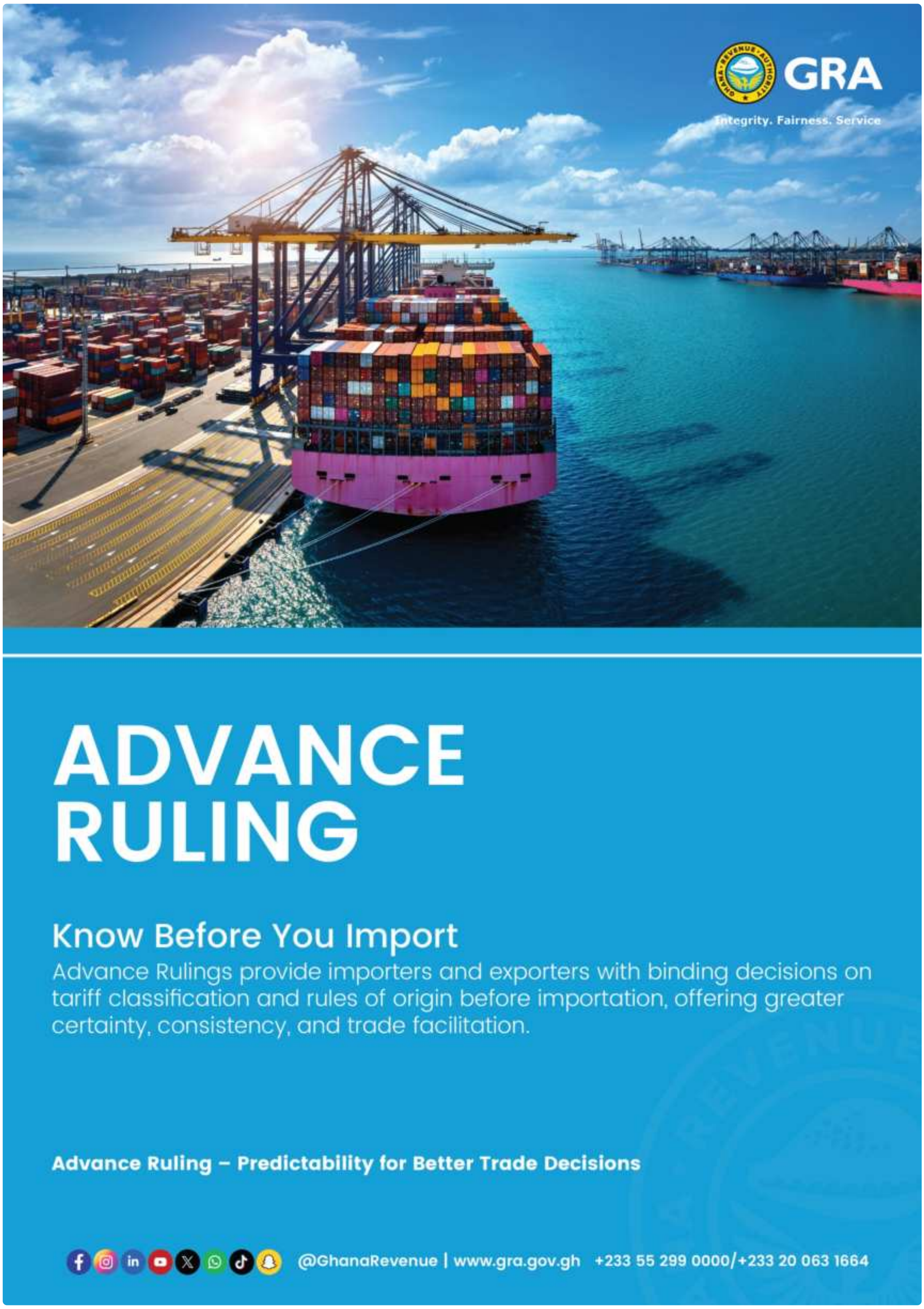
To work together to achieve our goals.

Teamwork reminds us that achieving our goals requires collaboration. By supporting one another, sharing knowledge, and working across divisions, we become stronger and more effective in delivering on our mandate.

Practice FIRST

Living the **FIRST** values is not just a slogan; it is a daily responsibility. When we act with fairness, integrity, responsiveness, service, and teamwork, we not only enhance our performance but also uphold the image and credibility of GRA.

FIRST is how we work. FIRST is who we are.



PUBLICAN AI SIGNALS NEW ERA OF SMART REVENUE ADMINISTRATION

"The success of Publican AI demonstrates how technology and innovation can strengthen revenue mobilisation, improve transparency, and create a more efficient trading environment for businesses."

The Ghana Revenue Authority (GRA) has recorded an additional GH¢1 billion in Customs revenue following the deployment of its Artificial Intelligence-powered valuation system, Publican AI. This achievement marks a significant milestone in the Authority's digital transformation agenda.

The Commissioner-General, Mr. Anthony Kwasi Sarpong, announced this at the 10th Ghana CEO Summit in 2026, noting that the platform is already delivering measurable results. He highlighted improved accuracy in Customs valuations, reduced revenue leakages, and enhanced operational efficiency.

According to the Commissioner-General, Publican AI delivered strong performance gains in April 2026, contributing significantly to Customs revenue growth. Preliminary figures also indicate that May collections are on track to surpass April's performance, reinforcing confidence in the system's effectiveness and growing impact.

Developed as part of GRA's broader modernisation strategy, Publican AI leverages advanced data analytics and machine learning to support Customs valuation processes. By reducing human discretion in import assessments, the system promotes consistency, transparency, and fairness, while strengthening the detection of undervaluation and other compliance risks.

Beyond revenue gains, the platform is expected to accelerate cargo clearance, reduce manual intervention, and enhance the overall experience for importers and traders. These improvements align with GRA's commitment to facilitating legitimate trade while safeguarding government revenue.

Mr. Sarpong further noted that the Authority is pursuing an ambitious vision to become the first public institution in Ghana to fully integrate Artificial Intelligence into its core operations, particularly in areas that directly impact taxpayers and businesses. He emphasised that technology remains central to building a modern, efficient, and customer-focused revenue administration system capable of responding to the evolving needs of the economy.

The rollout of Publican AI forms part of a broader programme of digital reforms aimed at strengthening compliance, enhancing service delivery, improving data-driven decision-making, and addressing long-standing inefficiencies in tax administration.

Its early success signals a decisive shift towards a more intelligent, transparent, and data-driven Customs regime; one that not only strengthens domestic revenue mobilisation but also supports Ghana's broader economic transformation agenda.

GRA HOSTS TAX DIALOGUE WITH DIPLOMATIC MISSIONS, UN AGENCIES AND OTHER INTERNATIONAL BODIES

The Ghana Revenue Authority (GRA) convened a high-level Tax Dialogue with Diplomatic Missions, United Nations Agencies and development partners at the Lancaster Hotel in Accra on June 23, 2026, reaffirming its commitment to strengthening tax compliance, enhancing stakeholder engagement and fostering collaborative partnerships in support of Ghana's domestic revenue mobilisation agenda.

The engagement brought together representatives of diplomatic missions, international organisations, development partners and officials of the GRA to discuss key tax policy developments, clarify legal obligations and explore practical approaches to improving compliance within the diplomatic and international community.

Delivering the welcome address, Mrs. Kate Ntow, Head of the Public Sector Tax Office, underscored the importance of continuous engagement between the Authority and international stakeholders. She noted that the dialogue was intended to promote education, transparency and partnership while providing a platform for addressing concerns relating to tax obligations and administrative procedures.

Addressing participants, Commissioner of the Domestic Tax Revenue Division (DTRD), Dr. Martin Kolbil Yamborigya, highlighted the critical role of domestic revenue mobilisation in financing Ghana's development priorities. He stated the importance of collaboration with development partners and international organisations in advancing tax administration reforms. He noted that technical assistance, capacity building and knowledge sharing have contributed significantly to strengthening institutional capacity and supporting sustainable economic growth.

Dr. Yamborigya further appealed to diplomatic missions and international organisations to support Ghana's revenue mobilisation efforts by fulfilling withholding obligations for locally engaged employees where applicable. In addition, he acknowledged concerns surrounding VAT refund processes and expressed the Authority's commitment to improving efficiency and timely processing for qualifying claims.

Mr. Nana Mensah Otoo Esq., Head of the International Tax Office provided participants with a comprehensive overview of the legal framework governing diplomatic tax exemptions in Ghana. He explained that tax exemptions are granted only where expressly provided by law or under duly ratified international agreements and stressed that such privileges are based on qualification rather than institutional affiliation.

Mr. Otoo further clarified that while recognised diplomatic officials may benefit from treaty-based exemptions, locally recruited employees generally remain subject to Ghana's domestic tax laws, including applicable employment tax obligations. He encouraged diplomatic missions to maintain accurate records and work closely with the GRA and the Ministry responsible for Foreign Affairs to ensure proper administration of exemption regimes.

The dialogue further examined employment taxation within diplomatic missions the DTRD Technical Training Unit, Mr. Lawrence Hotsonyame Esq. He reaffirmed that employment income is taxable unless specifically exempted by law and emphasised the responsibility of employers to withhold and remit taxes for employees who do not qualify for diplomatic privileges.

Mr. Hotsonyame reminded participants that locally recruited personnel, temporary workers and other employees not covered by international exemptions remain subject to Ghana's income tax laws. He also highlighted the importance of annual tax return filing, proper record keeping and compliance with withholding obligations relating to qualifying payments made to suppliers and service providers.

Acting Deputy Commissioner for Strategy and Research and Head of VAT Administration, Dr. Dominic Naab, outlined the reforms introduced under the Value Added Tax Act, 2025 (Act 1151). He explained that the reforms seek to simplify compliance, modernise tax administration and improve revenue mobilisation through a more streamlined VAT framework.

Among the notable reforms highlighted were the repeal of the COVID-19 Health Recovery Levy, the harmonisation of the VAT, GETFund Levy and National Health Insurance Levy taxable base, and the increase in the VAT registration threshold to GH¢750,000 for suppliers of goods. Dr. Naab also encouraged businesses to update their invoicing systems and comply with the revised legislative requirements.

Interactive discussions throughout the event provided participants with the opportunity to seek clarification on issues including diplomatic exemptions, VAT refunds, withholding tax obligations, double taxation, disposal of exempt assets and related compliance matters. The exchanges reinforced the value of sustained dialogue in addressing practical tax administration challenges.

The engagement concluded with a renewed commitment by the GRA and participating diplomatic missions, United Nations agencies and development partners to strengthen cooperation, promote voluntary compliance and support the development of a transparent, efficient and responsive tax system that advances Ghana's long-term economic objectives.




GRA HIGHLIGHTS TAX REFORMS AND DIGITALISATION AT 10TH GHANA CEO SUMMIT

H.E. John Dramani Mahama, President of the Republic of Ghana, in a hearty chat with Mrs. Elizabeth Ofosu-Adjare, Minister for Trade, Agribusiness and Industry, Mr. Anthony Sarpong, Commissioner-General, and Stakeholders at the Summit

Mr. Anthony Kwasi Sarpong, Commissioner-General of GRA, has outlined a series of tax reforms and digitalisation initiatives aimed at strengthening domestic revenue mobilisation and supporting Ghana's economic transformation.

Speaking at the 10th Ghana CEO Summit under the theme: **Revenue Mobilisation, Tax Reforms, and Digital Compliance: Strengthening Ghana's Fiscal Foundation for Industrial Growth and Economic Transformation,** Mr. Sarpong highlighted the Authority's commitment to fair taxation, technology-driven administration, economic productivity, and national development.

He noted that key reforms being implemented by the Government and the GRA include the increase in the VAT exemption threshold from GH₵200,000 to GH¢750,000, the abolishment of the one percent COVID-19 Levy, and the rollout of the Integrated Tax Administration System (ITAS) to improve efficiency, transparency, and compliance.

According to Mr. Sarpong, the Authority aims to increase domestic tax revenue from GH¢150.3 billion recorded in 2024 to more than GH¢310 billion by 2028 through measures designed to broaden the tax base and strengthen compliance.

As part of this agenda, the Authority is reviewing and modernising key tax laws, including the Income Tax Act, Customs Act, Excise Duty Act, and related international tax agreements. The exercise, expected to be completed by 2027, will align Ghana's tax framework with current economic realities, emerging business models, and global best practices.

Mr. Sarpong also announced the implementation of the Modified Taxation Scheme (MTS), which is expected to bring about two million informal sector operators into the tax net over the next three years. The initiative is projected to generate at least GH¢10 billion in additional revenue while promoting fairness and inclusiveness in the tax system.

On digital transformation, Mr. Sarpong revealed that onboarding of taxpayers under the Large Taxpayer Office (LTO) onto ITAS is nearing completion. By mid-June 2026, taxpayers accounting for about 95 percent of GRA's revenue are expected to be fully migrated onto the platform, significantly improving real-time tax administration and service delivery.

He further announced that implementation of the Fiscal and Electronic Devices Act is scheduled for the third quarter of 2026. The initiative will require businesses to use approved fiscal devices for VAT collection and reporting, helping to reduce leakages and strengthen VAT compliance.

In addition, GRA plans to introduce an Online Cross-Border VAT System in the third quarter of 2026 to facilitate VAT collection on online purchases from foreign jurisdictions. The system is expected to support future taxation frameworks for digital transactions and crypto assets.

Touching on Customs modernisation, Mr. Sarpong highlighted the introduction of the Publican AI system, which has reduced human discretion, accelerated cargo assessment processes, and enhanced fairness in import valuation. He noted that following the deployment of the system, the Customs Division generated more than GH¢1 billion in revenue in April 2026, with May collections already surpassing that figure.

The Commissioner-General also revealed plans to integrate ITAS with the Passport Office and other relevant data sources to strengthen tax intelligence and improve the identification of individuals earning foreign income. He added that the Authority is developing mechanisms to support the taxation of digital and crypto assets as part of its long-term revenue modernisation strategy.

Mr. Sarpong concluded by emphasising the importance of stakeholder collaboration and voluntary tax compliance in achieving Ghana’s development goals, stressing that sustainable national growth depends on a strong and inclusive domestic revenue system.

MINISTER FOR FINANCE FILES PERSONAL INCOME TAX RETURNS: CALLS COMPLIANCE A MORAL DUTY

In a clear demonstration of commitment to voluntary tax compliance, the Minister for Finance, Hon. Dr. Cassiel Ato Forson, and his Deputy, Hon. Thomas Nyarko Ampem, on Thursday, 30 April, filed their 2025 Personal Income Tax (PIT) returns at GRA Head Office.

The occasion offered both a symbolic and practical message: that no one, regardless of position, stands above the responsibility to contribute to national development through taxes.

Hon. Dr. Alex Adomako-Mensah, Commissioner - Support Services, speaking at the event, described the Minister's presence as a welcome reinforcement of the culture of accountability that GRA continues to build.

He noted that such events go beyond the act of filing returns; they serve as visible reminders that tax compliance is a shared civic responsibility. He thanked the Minister and his Deputy for choosing to file in person and expressed hope that the gesture would resonate with individuals and businesses yet to meet their obligations.

Commissioner DTRD Dr. Martin Kobil Yamborigya characterised the Finance Minister's gesture as exactly the kind of signal that public life demands. "This is leadership by example," he said. When people in positions of authority are seen doing the right thing, it sends a powerful message to every Ghanaian that no one is exempt and everyone's contribution matters.

He reminded the public that tax revenue directly funds roads, schools, and hospitals, urging those yet to file to act without delay. He cautioned that failure to file attracts a fixed penalty of GH₵500, compounded by GH₵10 for every day the default continues.

Importantly, Dr. Yamborigya announced a significant relief measure for taxpayers who had yet to comply. Citing the Revenue Administration Act, he said GRA will extend the filing deadline to the end of May 2026, during which penalties will be waived for those who come forward voluntarily.

The Finance Minister, Dr. Cassiel Ato Forson described the occasion as a reflection of a deeper civic duty. He emphasised that paying taxes is a shared national commitment rooted in voluntary compliance.

According to him, leading by example helps strengthen public trust. “When citizens see their leaders comply, they are more likely to comply themselves,” he said, adding that tax compliance carries significance beyond statutory enforcement.

The Minister was emphatic, "Compliance is not just a legal obligation, it is a moral responsibility." Adding further that a strong tax culture helps support stability and growth.”

He concluded by expressing appreciation to the GRA and, notably, to Ghanaians who consistently fulfil their tax obligations.

By: Lynus A. Annang – CPA






PILOT SENSITISATION AND STAKEHOLDER ENGAGEMENTS DRIVE SUCCESSFUL IMPLEMENTATION OF INTEGRATED TAX ADMINISTRATION SYSTEM (ITAS)

The Ghana Revenue Authority (GRA) has intensified stakeholder engagement across the country as part of preparations for the successful implementation of the Integrated Tax Administration System (ITAS), a transformative digital platform designed to modernise tax administration, improve taxpayer experience, and strengthen domestic revenue mobilisation.

As part of the nationwide sensitisation and implementation campaign, Mr. Anthony Kwasi Sarpong, the Commissioner-General engaged accounting firms, tax practitioners, business associations, industry groups, taxpayers, and the media, calling on all stakeholders to support the successful rollout of the new system.

Addressing participants during the engagements, Mr. Sarpong described ITAS as a key pillar of GRA's digital transformation agenda, explaining that the platform would streamline tax administration by integrating taxpayer registration, filing, payment, refunds, objections, and taxpayer account management into a single digital environment.

He emphasised that ITAS is designed to improve efficiency, transparency, convenience, and compliance while reducing manual processes and strengthening domestic revenue mobilisation.

"ITAS is not introducing any new taxes. It is an efficiency-driven system aimed at making tax compliance easier, faster, and more transparent for taxpayers," he stated.

According to Mr. Sarpong, the third phase will introduce a digitised VAT collection system integrated with automated business software platforms while facilitating seamless data exchange between GRA and key institutions, including the Office of the Registrar of Companies (ORC), the Social Security and National Insurance Trust (SSNIT), the National Identification Authority (NIA), and other state agencies. He added that the eventual integration of ITAS with the Integrated Customs Management System (ICUMS) would provide GRA with a comprehensive, real-time view of taxpayers across both domestic tax and customs operations.

As part of the implementation programme, GRA also commenced the ITAS pilot sensitisation exercise for taxpayers under the Large Taxpayer Office (LTO) at the Alisa Hotel in Accra.

Welcoming participants at the pilot exercise, the Head of the Large Taxpayer Office, Mr. Joseph Boateng, expressed appreciation to the ITAS implementation team, GRA staff, and stakeholders for their continued cooperation. He explained that the pilot exercise is intended to facilitate dialogue, identify areas for improvement, and ensure a smooth transition to the fully integrated tax administration platform.

Delivering the keynote address, Dr. Martin Kobil Yamborigya, Commissioner of the Domestic Tax Revenue Division (DTRD), described ITAS as a significant milestone in GRA's transformation agenda and reaffirmed the Authority's commitment to building a more efficient, transparent, responsive, and taxpayer-focused revenue administration system.

He noted that the pilot implementation, which commenced with taxpayers assigned to the Kaneshie Taxpayer Service Centre, has now been extended to the Large Taxpayer Office, recognising the LTO's strategic contribution to domestic revenue mobilisation.

Dr. Yamborigya stated that ITAS will improve service delivery, strengthen compliance management, reduce manual processes, and provide taxpayers with convenient online services, while encouraging participants to actively engage throughout the pilot phase by asking questions and providing constructive feedback.

During the sensitisation programme, participants received a comprehensive demonstration of the platform's core functionalities, including a unified taxpayer database, automated filing and payment processes, enhanced compliance and audit management tools, real-time reporting capabilities, and integrated modules for exemptions, objections, appeals, and other major tax administration functions.

Mr. Robert Gbadegbe the Project Coordinator for ITAS and Deputy Commissioner for DTRD Operations 1, reaffirmed GRA's commitment to an inclusive and seamless implementation process.

"This pilot phase is not just about testing technology; it is about building confidence, strengthening partnerships, and ensuring that ITAS truly serves the needs of both taxpayers and the Authority. Together, we are laying the foundation for a modern, efficient, and sustainable tax administration system," he said.

The stakeholder engagements brought together representatives from the Association of Ghana Industries (AGI), the Ghana Real Estate Developers Association (GREDA), the Association of Customs House Agents Ghana, the Federation of Associations of Ghanaian Exporters (FAGE), the Ghana Hotels Association, accounting firms, tax practitioners, the media, and representatives from the mining, pharmaceutical, manufacturing, logistics, and other sectors of the economy.

Compiled by: Michael Seyram Abebey (CPA), Naa Ayorkor Akuffo-Badoo (CPA) and Lynus A. Annang (CPA)

📸 THE PILOT SENSITISATION - 7TH MAY 2026





📸 ITAS STAKEHOLDERS AND MEDIA ENGAGEMENT - 28TH MAY 2026









📸 ITAS STAKEHOLDERS AND MEDIA ENGAGEMENT - 29TH MAY 2026






BUSINESS COMMUNITY ENGAGED ON TAX ADMINISTRATION AND REFORMS

The Commissioner-General of the Ghana Revenue Authority (GRA), Mr. Anthony Kwasi Sarpong, together with Dr. Martin Kobil Yamborigya, Commissioner of the Domestic Tax Revenue Division (DTRD), and some Management staff, participated in a high-level stakeholder engagement organised by the Ghana National Chamber of Commerce and Industry (GNCCI) to address key tax-related concerns affecting the business community.

Held at the Palms by Eagles Hotel in Accra, the meeting brought together GRA officials, members of the Chamber, and stakeholders from various sectors to discuss issues including tax credits, exemptions, withholding taxes, customs valuation, and the implementation of the Publican AI system.

In his welcome remarks, the President of GNCCI, Mr. Abass Stéphane Miezan, described the engagement as an important platform for strengthening collaboration between GRA and the business community. He commended the Authority for its openness to dialogue and emphasised the need for continued engagement to enhance compliance and improve the business environment.

Addressing participants, the Commissioner-General outlined the strategic direction of the GRA, which is anchored on six key pillars: People and Culture, Revenue Mobilisation, Innovation and Technology, Data-Driven Decision Making, Trust and Public Confidence, and Governance and Operational Excellence. He noted that these pillars are guiding the Authority's efforts to improve service delivery, strengthen compliance, and modernise tax administration.

Responding to concerns from importers, Mr. Sarpong clarified that the Publican AI system is an analytical tool designed to support customs valuation and risk assessment by identifying inconsistencies and potential under-declarations in import transactions. He explained that the system complements the Integrated Customs Management System (ICUMS) by providing intelligence to support informed decision-making and ensure fairness and consistency in customs valuation.

The Commissioner-General also proposed regular engagements between the GRA and the business community on a monthly or quarterly basis to facilitate continuous dialogue and the timely resolution of issues affecting taxpayers.

During the interactive session, participants raised concerns regarding tax exemptions for NGOs and delays in the application of tax credits to offset liabilities. Responding to these concerns, Dr. Martin Kobil Yamborigya explained that tax exemptions are governed by existing tax laws and are granted only after the required approvals and verification processes have been completed. He further noted that tax credits can only be applied for where taxpayers meet the relevant legal and documentation requirements.

The Commissioner - DTRD explained that delays often arise due to discrepancies in filings, incomplete documentation, or ongoing audits. Additionally, where excess credits exist, refunds or carry-forwards are subject to verification processes to ensure legitimacy. He also assured participants that GRA is working to streamline these processes through automation and improved data integration.

The engagement reinforced the shared commitment of GRA and the business community to strengthening collaboration, promoting voluntary compliance, and supporting Ghana's economic growth through an efficient and transparent tax system.

By: Lynus A. Annang (CPA)

E-VAT TAXPAYERS SENSITISED ON THE ELECTRONIC INVOICING SYSTEM

The Ghana Revenue Authority (GRA) has intensified its stakeholder engagement with E-VAT taxpayers through a comprehensive sensitisation and training session. The initiative was to promote the effective use of the electronic invoicing system and strengthen VAT compliance across the country.

Welcoming participants on behalf of the Commissioner-General, Dr. Dominic Naab, Head of VAT Administration and Deputy-Commissioner underscored the critical role taxpayers play in Ghana's development. He emphasised that VAT is a consumption tax borne by the final consumer, while businesses act as agents responsible for collecting and remitting the tax to the State. He noted that failure to properly account for VAT undermines national development efforts and breaches the trust placed in businesses by the public.

Dr. Naab further highlighted the Authority's commitment to leveraging technology to improve efficiency, accountability, and transparency in tax administration. He explained that Ghana's transition from manual invoicing to an electronic system aligns with global best practices and will enable GRA to achieve greater visibility over transactions. He added that the Authority remains committed to investing in digital systems and strengthening oversight mechanisms to ensure the success of the E-VAT policy.

The technical session, led by the E-VAT system team, including Nana Opoku Afriyie Asante, provided participants with a detailed understanding of the legal and operational framework underpinning the system. Taxpayers were reminded of the provisions of the VAT Act, 2013 (Act 870), as amended by Act 1154, which mandates the issuance of tax invoices through certified invoicing systems integrated with that of the Commissioner-General. It was emphasised that GRA has the authority to access taxpayer systems to ensure compliance and that any downtime must be reported within stipulated timelines.

Participants were taken through a live demonstration of the E-VAT platform, covering key functionalities such as onboarding, invoice generation, user management, reporting, and transaction tracking. The training highlighted the importance of properly setting up business profiles, including items and customers, as a prerequisite for generating accurate invoices. Taxpayers were also guided on how to submit invoices, print, or share them electronically, and manage transactions efficiently within the system.

The sensitisation session by GRA highlighted that once taxpayers are onboarded onto the E-VAT platform, manual or standalone invoicing becomes non-compliant, though temporary approval may be granted during transition. The system was shown to accommodate diverse business models, allowing flexible pricing structures, bulk product updates, and future guidelines on exchange rate application. Error correction is handled through refunds rather than direct edits, ensuring transparency. Businesses were also advised on using offline invoicing options during connectivity issues, with support channels available for troubleshooting.

Participants learned about the system's reporting capabilities, enabling detailed transaction records and future integration with the filing portal for automated VAT returns. GRA officials explained the broader transition to the Integrated Tax Administration System (ITAS), which will unify domestic tax and customs operations while keeping e-invoicing central to compliance. Closing the session, Rev. John Buabeng stressed fairness, strict enforcement against non-compliance, and urged taxpayers to begin issuing E-VAT invoices immediately. The session concluded with a call for voluntary compliance, emphasising that strengthening VAT administration is vital for revenue mobilisation and Ghana's economic development.

By: Naa Ayorkor Akuffo-Badoo (CPA)




CUSTOMS DIVISION REACHES FINAL OF 2026 SECURITY SERVICES FOOTBALL GALA

AS AGENCIES STRENGTHEN INTER-SERVICE COOPERATION

Mr. Aaron Kanor, Customs Commissioner alongside Hon. Muntaka Mohammed-Mubarak, Minister for the Interior and Member of Parlia...

The Customs Division participated in the 2026 Security Services Football Gala held at the University of Ghana Sports Stadium in Accra on Friday, June 5, 2026, joining other security and allied institutions in an event aimed at promoting unity, teamwork, and inter-agency collaboration.

The football gala was officially opened by Hon. Muntaka Mohammed-Mubarak, Minister for the Interior and Member of Parliament for Asawase, who commended the tournament as an important platform for fostering stronger cooperation, mutual respect, and camaraderie among personnel of Ghana's security services.

The event brought together teams from the Customs Division of the Ghana Revenue Authority, Ghana Armed Forces, Ghana Police Service, Ghana National Fire Service, Ghana Immigration Service, and Ghana Prisons Service in a display of sportsmanship and healthy competition.

Hon. Mohammed-Mubarak officially launched the tournament with a ceremonial spot-kick, signaling the commencement of the competition and reaffirming the importance of teamwork and solidarity among the participating institutions.

The gala was attended by several distinguished guests, including the Commissioner of the Customs Division of the Ghana Revenue Authority, Mr. Aaron Kanor, whose presence provided support and encouragement to the GRA team throughout the competition.

On the field of play, the GRA football team delivered an impressive performance, demonstrating determination, discipline, and resilience throughout the tournament. The team secured victory over the Ghana Prisons Service in its opening match through a penalty shootout after a closely contested encounter.

GRA continued its strong run in the competition with another hard-fought victory over the Ghana Armed Forces, once again prevailing on penalties to book a place in the final match of the tournament.

In the final match, the Authority's team produced a spirited performance and created several scoring opportunities. Despite dominating large portions of the game and coming close to taking an early lead, GRA narrowly lost to the Ghana Immigration Service by a lone goal to finish as runners-up in the competition.

In a post-event statement, Hon. Muntaka praised the organizers and participating institutions for leveraging sports as a platform to strengthen relationships among officers and foster healthy rivalry within the security services.

He emphasized that the Security Services Football Gala remains an important vehicle for promoting the teamwork, cooperation, and mutual understanding required among the various agencies to support the nation's peace, security, and development.

Michael Seyram Abebey (CPA)


CAR RENTAL ASSOCIATION OF GHANA ENGAGED ON TAX COMPLIANCE

The Car Rental Association of Ghana (CRAG) held a stakeholder breakfast meeting at Sunlodge Hotel in Tesano, Accra, on June 6, 2026, bringing together some industry operators, financial institutions, insurance providers, and regulatory stakeholders to deliberate on reforms aimed at strengthening professionalism, compliance, and long-term sector sustainability.

The meeting focused on enhancing capacity building, improving access to financing, strengthening regulatory compliance, and supporting the structured growth of Ghana's car rental industry within the broader mobility and tourism ecosystem.

In his address, the President of CRAG, Mr. Michael Sarpong, outlined the Association's strategic agenda to position the car rental sector as a key contributor to national mobility services and tourism development. He noted that ongoing policy engagements with the government are centered on improving industry regulation, advancing driver certification standards, promoting the adoption of electric vehicles, and developing a digital mobility platform to support bookings and fleet management.

On the future direction of the sector, Mr. Sarpong highlighted CRAG's commitment to a gradual transition toward electric mobility, supported by appropriate tax incentives and the development of charging infrastructure. He also disclosed plans for a digital platform that will connect operators directly to customers while improving operational efficiency and transparency.

Raising concerns about market regulation, he noted that the presence of unregistered operators continues to distort pricing structures and undermine industry credibility. He urged full compliance with registration and certification requirements, stating, "Get certified, get insured, and pay your taxes. Competing only on price will destroy all of us."

He further cautioned that the industry is undergoing a critical transformation phase, adding, "The car rental industry in Ghana is at a turning point. Those who embrace training, certification, and modern fleets will lead. Those who wait will be left behind."

In a technical presentation, Chief Revenue Officer Mr. Mohammed Saani of the Achimota TSC, provided clarification on the applicable tax framework governing the sector. He noted that the current tax laws have replaced earlier legislation and require full compliance by all operators.

He explained that car rental and vehicle leasing services fall within taxable business activities and are subject to standard tax obligations, emphasizing that such services are not covered under transport exemptions. He further stated that all operators are required to register with the GRA within 30 days of commencing business operations and maintain accurate financial records.

Mr. Saani underscored the importance of proper invoicing and record-keeping in determining accurate tax assessments and ensuring effective compliance monitoring. He stated, *"The moment you begin a taxable business activity, you are expected to register within 30 days and maintain proper records of all income. Record keeping is not optional; it is central to how your tax obligations are determined."*

The engagement concluded with a shared commitment among stakeholders to strengthen compliance, improve operational standards, and support the long-term sustainability of Ghana's car rental industry through collaboration, regulation, and structured sector development.

By: Michael Seyram Abebey (CPA)











FREQUENTLY ASKED QUESTIONS ON MODIFIED TAXATION SCHEME

The Ghana Revenue Authority (GRA) has introduced the Modified Taxation Scheme (MTS) to enable businesses in the informal sector register and pay the right taxes on time.

1. What is the Modified Taxation Scheme (MTS)?

The Modified Taxation Scheme (MTS) is a simplified approach for the informal sector. It is designed to make tax compliance easier, fairer, and more convenient for micro, small, and medium businesses.

2. Is this a new tax?

No. It is a form of Personal Income Tax for persons working in the informal sector.

3. Who qualifies for the MTS?

You qualify if you:
- Are a resident of Ghana,
- Earn income only from your business (not employment),
- Earn income only from sources within Ghana.
- Are not registered for VAT.

4. What are the Categories of the MTS?

There are three categories:
- **Presumptive Tax Based on Installment (PTI)**: Businesses pay a fixed tax amount depending on income level and type of business.
- **Presumptive Tax Based on turnover (PTT)**: Businesses pay a flat rate of 3% tax on total annual sales (Turnover)
- **Modified Cash Basis (MCB)**: Businesses pay tax on actual earnings after deducting related business expenses.

5. What are the turnover thresholds for each category?

- **Presumptive Tax Based on Instalment (PTI)** - an average turnover of three consecutive years not exceeding GH¢20,000
- **Presumptive Tax Based on Turnover (PTT)** - a turnover of more than GH¢ 20,000 but not exceeding GH¢500,000.
- **Modified Cash Basis (MCB)** - turnover more than Gh¢ 20,000 but not exceeding Gh¢500,000, less expenses relating to the earnings.

6.What Documents do I Need to Register?

You will need:
- Ghana Card (National ID)
- Digital Address (Ghana Post GPS)
- Phone number
- Sales information
- Business registration/permit (if available).

7. How do I Register?

GRA offers you several options:
- MTS Mobile App: Download the App from App Store/Google Play Store and Register.
- Visit any GRA Taxpayer Service Centre (TSC) for assistance.
- GRA Field Officers: GRA staff working in the field
- Through your Trade Associations or Unions.

8. How do I pay my taxes under this scheme?

You can pay through:
- USSD short code *880#
- The MTS App using your Mobile Money wallet.

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GRA, UK-GHANA CHAMBER OF COMMERCE AND ECOBANK GHANA MEET SME CLIENTS

The Ghana Revenue Authority (GRA), in collaboration with the UK-Ghana Chamber of Commerce (UKGCC) and Ecobank Ghana, participated in a high-level Town Hall meeting. This formed part of ongoing efforts to deepen engagement with taxpayers and promote voluntary compliance.

Representing the Commissioner-General, Dr. Martin Kolbil Yamborigya, the Commissioner of the Domestic Tax Revenue Division (DTRD), delivered a presentation on the Authority's mandate, ongoing reforms, and expectations of the business community. He emphasised that GRA's core responsibility is to mobilise revenue to support national development and highlighted the progress made since the integration of the country's revenue agencies into a unified authority. This integration, he noted, has significantly improved efficiency and streamlined tax administration, making it easier for taxpayers to interact with the Authority through a one-stop system.

Dr. Yamborigya underscored the importance of compliance, explaining that all businesses are required to register with GRA, file their tax returns within stipulated timelines, and meet their tax obligations as prescribed by law. He stressed that compliance is a shared responsibility and encouraged businesses to uphold transparency in their operations, accurately declare income, and issue VAT invoices where applicable. According to him, fostering a culture of compliance is essential for strengthening the integrity of the tax system and ensuring fairness across the business environment.

Touching on ongoing reforms, Dr. Yamborigya highlighted GRA's commitment to digital transformation, noting that the introduction of electronic platforms has significantly improved service delivery. Taxpayers can now register, file returns, and make payments electronically within minutes, eliminating the need for long queues at tax offices. The rollout of the electronic invoicing system, he explained, is aimed at improving data accuracy, enhancing transparency, and enabling the Authority to better monitor compliance through real-time information.




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CORPORATE &
INVESTMENT BANKING

THE CUSTOMS COMMISSIONER VISITS TEMA COLLECTION

Mr. Aaron Kanor, Customs Commissioner, accompanied by Theresa Potakey, Ag. Deputy Commissioner for Operations and Nana Birago Owusu-Ansah, Ag. Deputy Commissioner for Suspense Regime conducted a working visit to the Tema Collection on 19th May 2026. To mark the occasion, a Quarter Guard and a Staff Durbar were organised in his honour.

The Commissioner held a closed-door meeting with Assistant Commissioner Michael E. Nelson, the Sector Commander, and his management team to discuss operational and administrative matters. He then proceeded to the staff durbar to engage with the Collection staff.

He addressed all staff, including contract workers, commended them for their efforts, and encouraged them to maintain professionalism, dedication, and diligence in their duties.

As part of the visit, the Commissioner also paid courtesy calls on the Director-General of the Ghana Ports and Harbours Authority, Major General Seidu Tanye-Kulono; the Director of Port Tema, Tebon Zumah; and the Regional Commander of the Ghana Police Service in Tema, DCOP Eric Asamoah Asiedu.

By: Mawushie Adotey (CPA-Tema)

TAX EDUCATION INITIATIVE ADVANCES THROUGH ENGAGEMENT WITH THE CHURCH OF PENTECOST

The Ghana Revenue Authority (GRA) has engaged the leadership of the Church of Pentecost as part of a broader initiative to promote tax education and voluntary tax compliance through faith-based organisations.

At a meeting held at the Church's Head Office, the Authority outlined plans to collaborate with Christian and Muslim religious bodies to educate their congregations on Ghana's tax system. The initiative aims to enhance public understanding of the importance of taxation, the country's tax structure, and the critical role tax revenue plays in financing national development and public service delivery.

Mrs. Florence Asante, the Deputy Commissioner, Communications and Public Affairs (CPA) department, in her opening remarks, said the initiative forms part of GRA's commitment to strengthening voluntary tax compliance through sustained public education. She noted that places of worship provide an effective platform for reaching large segments of the population with accurate tax information and commended the Church of Pentecost, one of Ghana's largest and most influential religious institutions, for partnering with the Authority on the initiative.

Mr. Victor Akogo of the Domestic Tax Revenue Division (DTRD) delivered a presentation on Ghana's tax system, explaining the major tax types and highlighting key tax reforms introduced this year. His presentation provided participants with practical insights into recent developments and their implications for taxpayers.

The leadership of the Church of Pentecost welcomed the initiative and pledged its support for efforts to deepen tax awareness among its members. Drawing on the biblical exhortation to "render unto Caesar what belongs to Caesar, and unto God what belongs to God," the Church underscored the importance of fulfilling civic responsibilities through tax compliance, noting that taxes are essential for funding infrastructure, social services, and national development.
The engagement forms part of GRA's ongoing stakeholder outreach programme, which seeks to build stronger partnerships with key institutions to foster a culture of voluntary tax compliance across the country.

By: Christian Akpalu (CPA)


GRA ENGAGES THE METHODIST CHURCH GHANA TO PROMOTE CIVIC RESPONSIBILITY AND TAX COMPLIANCE

The Ghana Revenue Authority (GRA) has engaged the leadership of The Methodist Church Ghana as part of its ongoing stakeholder engagement aimed at strengthening collaboration in promoting civic responsibility, including the payment of taxes, to support national development.

The courtesy call, held at the Church's Conference Office, formed part of the Authority's broader initiative to partner with religious institutions to deepen public understanding of the country's tax system and encourage voluntary tax compliance among citizens.

Speaking during the engagement, Madam Florence Asante, Deputy Commissioner of the Communication and Public Affairs Department, reiterated the Authority's commitment to working closely with faith-based organisations to advance tax education and foster a culture of honouring civic obligations. She noted that religious institutions play a significant role in shaping values and influencing positive behavioural change, making them strategic partners in promoting responsible citizenship.

The GRA delegation, comprising Dr. Nana Birago Owusu Ansa, Deputy Commissioner for the Suspense Regime, Mr. Victor Akogo, Chief Revenue Officer, and Madam Antoinette Kwofie, Chief Revenue Officer, engaged the Church's leadership on the importance of voluntary tax compliance and the contribution of tax revenue to Ghana's socio-economic development.

The delegation was received by the Presiding Bishop of The Methodist Church Ghana, Johnson Kwabena Asamoah-Gyadu, who welcomed the initiative and reaffirmed the Church's commitment to supporting programmes that encourage citizens to honour their civic obligations, including the payment of taxes, as a shared responsibility towards national development.

GRA DIALOGUES WITH THE MUSLIM BUSINESS COMMUNITY ON TAX EDUCATION

The Ghana Revenue Authority (GRA), under the auspices of the National Chief Imam, organised a tax education programme for the Muslim business community at the Chief Imam's Conference Hall at the National Mosque in Kanda, Accra.

The programme brought together business owners, taxpayers, religious leaders and officials of the GRA to educate participants on taxation, voluntary tax compliance and customs procedures.

Chairman of the programme, Nana Yiadom Boakye Kanto, Ankobeahene of Asante Apaah, opened the event by acknowledging all dignitaries and participants present. He stressed the important role of the GRA in mobilising revenue for national development and encouraged participants to pay close attention to the presentations, ask questions and leave with a better understanding of taxation.

Delivering the opening remarks on behalf of the GRA, Florence Asante, Deputy Commissioner - CPA, acknowledged the presence of the participants and explained that the Authority has been engaging business to deepen tax education and improve voluntary compliance. She noted that although the GRA had intensified public education through radio and other media platforms in 2024, the Authority had decided to engage taxpayers more directly through community outreach programmes. She further encouraged participants to comply voluntarily with tax laws, adding that paying taxes aligns with the moral principles of Islam.

Speaking at the event, Maulvi Hafif Ibrahim Sandow of the Ahmadiyya Muslim Mission explained the concept of Zakat, the third pillar of Islam, which requires Muslims with wealth above a certain threshold to donate 2.5% of their liquid assets annually to the needy. Drawing a parallel between Zakat and taxation, he encouraged business owners and taxpayers to contribute to national development through the payment of taxes. He also urged participants to give full attention to the educational sessions organised by the GRA.

The first presentation was delivered by Mr. Victor Akogo of the Domestic Tax Revenue Division (DTRD), who described taxes as the "lifeblood of the nation." He explained that every citizen and business is mandated by law to pay taxes and noted that voluntary compliance becomes easier when taxpayers clearly understand their tax obligations.

Mr. Akogo educated participants on the two main categories of taxes: direct and indirect taxes. Under direct taxes, he explained Corporate Income Tax (CIT), which requires companies to pay 25% of their profits to the government, and Personal Income Tax (PIT), paid by employees based on income levels ranging from 0 to 35%. He also touched on the Modified Taxation Scheme (MTS), under which small business owners and artisans pay a fixed rate of 10%.

He further explained taxes relating to investment income, noting that residential rent attracts an 8% withholding tax while commercial rent attracts 15%. Gift tax, charged at 15%, and withholding tax were also discussed.

On indirect taxes, Mr. Akogo explained that Value Added Tax (VAT) of 15%, the GETFund Levy of 2.5% and the National Health Insurance Levy (NHIL) of 2.5% together make up the 20% consumption tax charged on goods and services. He encouraged participants to demand VAT invoices whenever they purchase goods or services and advised businesses with an annual turnover of GH¢750,000 and above to register and account for VAT.

He also guided participants through the process of filing tax returns and paying taxes through the GRA taxpayer portal, noting that returns are to be filed monthly or on or before 30 April annually where applicable. To conclude his presentation, he quoted verses from Surah Al-A'raf (7:85) and Surah Al-Hadid (57:7), encouraging participants to fulfil their obligations to the state through tax payment.

The final presentation was delivered by officials from the Customs Division, including Mashudi Tsale-Tsass of the Customs Technical Services Bureau (CTSB) and Mr. Abdul-Jalil Abdul-Rahaman. They explained that the Customs Division operates within both local and international laws and collaborates with institutions such as the Food and Drugs Authority (FDA) and national security agencies to regulate the import and export of goods.

Participants were informed that importers could visit any GRA or Customs office to obtain information on duties payable before purchasing or shipping goods. The presenters outlined the process for clearing consignments, including engaging a licensed clearing agent or becoming a self-declarant through licensing, submitting all required documentation electronically through the Customs management system, and paying duties through approved payment channels such as banks, cash offices or mobile money platforms.

The Customs officials further explained that post-clearance audits may be conducted after goods have been cleared where clarification or verification is required.

The presentation also highlighted Free Trade Agreements (FTAs), including the African Continental Free Trade Area (AfCFTA) and the ECOWAS Trade Liberalisation Scheme (ETLS). The agreements, participants were told, are aimed at promoting easier and more affordable trade among African countries through reduced trade barriers and lower customs duties.

Bringing the programme to a close, the Chairman commended the presenters for the insightful and educational sessions delivered. He described the programme as successful, noting that participants actively engaged the speakers through questions and contributions, demonstrating the value of continuous taxpayer education and stakeholder engagement.




STRATEGIC CHANGES IN THE COMMUNICATION AND PUBLIC AFFAIRS (CPA) DEPARTMENT

The Communication and Public Affairs (CPA) Department announces a significant leadership transition and structural realignment, marking a new chapter in the organisation's commitment to strategic engagement and brand excellence.

In a move that blends veteran expertise with fresh perspectives, Mrs. Anita Naadu Anaba-Ania has been appointed as the Head of Public Education & Media Relations Unit (PEMRR), while Mrs. Felicia Apaloo-Nuworkpor takes charge of International Affairs and Protocol (IAP).

These appointments come at a pivotal time as the Communication and Public Affairs Department strengthens its mandate to manage both domestic public perception and international corporate relations.

Beyond the new appointments, the CPA Department is undergoing a strategic consolidation. In accordance with the Scheme of Service, the Publicity, Publication, and Reputation Management (PPRM) Unit and the Online and Production Team have been officially subsumed under the Public Education & Media Relations Unit.

This integration is designed to create a more robust and unified front, ensuring that media review, public education, and reputation management are handled with seamless coordination.

Staff are encouraged to take note of this updated structure and provide their full cooperation to the new Heads as they transition into their roles. This realignment reflects a broader commitment to operational efficiency and more impactful storytelling.

Hearty congratulations are extended to both leaders on their well-deserved appointments as they lead the CPA toward these new horizons.

Mrs. Anita Naadu Anaba-Ania, Assistant Commissioner, Public Education & Media Relations (PEMRR)

Mrs. Felicia Apaloo- Nuworkpor - Assistant Commissioner, International Affairs and Protocol (IAP)

STRENGTHENING OPERATIONS AND ACCOUNTABILITY: TEMA SECTOR COMMANDER TOURS KEY UNITS

In line with the Authority's commitment to strengthening operational efficiency and enhancing revenue mobilisation, the recently appointed Sector Commander of the Tema Collection, Assistant Commissioner Michael Nelson Essilfie, together with his management team, embarked on a comprehensive tour of all terminals and operational units within the Collection from March 10 to April 15, 2026.

The visits covered offices in the Long Room, MPS Terminal 3, Scan, Examination and Preventive Units, Warehousing, Boarding, Wharf, Golden Jubilee Terminal, Safebond Car Park, ACS Terminal, Atlas, Reefer, DVLA, Parcel Post, Fishing Harbour, BMT, Tema Bonded Terminal, Terminal 2, Shed 10, Kilimanjaro, and Amaris.

The tour facilitated direct engagement with officers, who raised concerns regarding operations, staffing, logistics, and internet connectivity. The Sector Commander assured them that management had taken note of their concerns and emphasised the need for collaboration in addressing them.

He highlighted the importance of discipline, performance, accountability, and integrity, which align with the "Ghana First" agenda of the GRA. He further urged officers to enhance examination processes, reduce revenue leakages, improve compliance, and exceed the 2026 revenue targets. Officers were also encouraged to adopt healthy lifestyles to sustain productivity.

The tour concluded with a strong message that performance, effective supervision, teamwork, and responsiveness are essential to strengthening operations and boosting revenue at the Tema Collection.

By: Mawushie Adotey (CPA-Tema)

GRA AUTOMATES TREATY BENEFIT APPLICATIONS

The Ghana Revenue Authority (GRA) is set to introduce an automated Treaty Benefit Application (TBA) system as part of ongoing efforts to modernise tax administration and align Ghana's tax framework with evolving international and domestic tax reforms.

Nana Mensah Otoo, Head - International Tax Office, says the GRA is set to fully digitalise the application process for taxpayers and multinational companies seeking treaty benefits, a move aimed at improving efficiency and accessibility.

The initiative is designed to streamline the process through which eligible taxpayers and multinational entities apply for benefits under Ghana's Double Taxation Agreements (DTAs). By transitioning from a predominantly manual process to a digital platform, the Authority aims to improve efficiency, reduce processing times, and enhance transparency in the administration of treaty benefits.

Speaking at the UK-Ghana Chamber of Commerce (UKGCC) and PwC Ghana webinar on "Double Taxation Agreements (DTAs) & International Tax Cooperation: What multinationals need to know", Mr. Otoo disclosed that the move has significant implications for businesses operating across borders.

The move comes at a time when tax administrations around the world are strengthening measures to address tax avoidance, tax evasion, and profit shifting by multinational enterprises. The automated system will enable GRA to process applications more effectively while ensuring that treaty benefits are granted only to qualified applicants.

According to the Authority, the digitalisation of treaty benefit applications forms part of a broader tax modernisation agenda focused on improving taxpayer experience and strengthening compliance. The system is expected to reduce administrative burdens on taxpayers, minimize errors associated with manual processing, and provide a more predictable and transparent application process.

Beyond improving operational efficiency, the reform is expected to enhance Ghana's attractiveness as an investment destination. By providing investors with greater certainty regarding tax obligations and easier access to treaty benefits, the initiative supports efforts to promote foreign direct investment and economic growth.

Mr. Otoo stressed that, though an automated treaty benefit application system will enhance ease of doing business in Ghana, taxpayers still need to apply to the GRA for approval before they can enjoy the benefits of DTAs.

Mr. Otoo also noted that Ghana has signed the ECOWAS Treaty, meant to enhance intra-regional trade, but is awaiting Parliamentary ratification.

The automation of treaty benefit applications underscores GRA's commitment to leveraging technology to deliver efficient tax services while ensuring that Ghana's tax administration remains responsive to both local and global tax developments.

Compiled by CPA

Nana Mensah Otoo

Head – International Tax Office

TAXATION OF ELECTRONIC COMMERCE ACTIVITIES IN GHANA

Electronic Commerce (e-commerce) has become a crucial part of global retail, including in Ghana. Section 15 (4a) of the Value Added Tax (VAT) Act, 2025 (Act 1151) defines "Electronic commerce" to include a business transaction, including a digital service, that takes place through the electronic transmission of data over a communication network such as the internet. Although e-commerce businesses have existed in Ghana for a long time, it was during the COVID-19 and post-COVID-19 pandemic that e-commerce activities became prominent, with many people buying and selling online.

Statista, an international statistics platform, projects that by 2027, the e-commerce sector will account for 23% of all retail sales worldwide, up from 21.2% in 2025. Furthermore, it is anticipated that global e-commerce sales will increase from US$6.42 trillion in 2025 to US$7.89 trillion in 2028. By 2029, the African e-commerce market is expected to grow to a value of $56.03 billion, according to Statista estimates. In Ghana, there are now 825 registered e-commerce businesses (consisting of 659 residents and 166 non-residents) as opposed to 204 (made up of 142 residents and 62 non-residents) in 2022. Additionally, VAT revenue from the e-commerce sector increased tremendously from GH₵

209,434,800.14 (consisting of GH₵ 103,580,593.69 from residents and GH₵ 105,854,206.45 from non-residents) in 2022 to GH₵ 1,366,808,844.61 (i.e., GH₵ 871,324,420.29 accruing from residents & GH₵ 495,484,424.32 accruing from non-residents) in 2025. Cumulatively, Ghana Revenue Authority (GRA) earned GH₵ 3,213,522,482.70 (GH₵ 2,080,024,591.90 from residents and GH₵ 1,133,497,890.80 from non-residents) in VAT revenue from e-commerce/digital services from 2022 to 2025, averaging GH₵ 803,380,620.68 (GH₵ 520,006,147.98 from residents and GH₵ 283,374,472.70 from non-residents) every year over this period.

A study by the Research Unit of GRA revealed that about 20% of students, 45% of people in formal employment, 30% of self-employed, and 5% of unemployed people engaged in e-commerce in Ghana. The research showed that Groceries and household items accounted for the highest percentage of revenue at 47.5%, followed by clothing and beauty products at 20%, with the rest of the items (including home and garden products, sports products, pets and animal products, electronic products, building materials, and agricultural products) accounting for 32.5%. Again, of the entities studied, 29.2% of them did not have integrated payment platforms. In contrast, 70.8% accepted cash on delivery. Among the businesses using payment platform services, 71.4% of them used Mobile Money, while the remaining 28.6% used Trans flow and Visa Cards. Generally, online retail platforms in Ghana include Jumia Ghana, Melcom, Shopwice, Electromart, MyGhMarket, Goodpappa, ShopAfrica.com, Tonaton, Carmudi.com.gh, Lamudi, Jumia, Jiji, baahe.com, Tisu, Zoobashop, Kaymu, Ahonya, Ghanacar24.com, Cheki Ghana, Shopadollar, Hellofood, VIVIA, Dzifa.com, and several others.

Despite the vital role e-commerce plays in Ghana's socio-economic development, the GRA continues to encounter several obstacles in effectively taxing activities within the digital marketplace. Key challenges include operational limitations within existing online registration platforms, gaps in staff training on the taxation of e-commerce and digital services, limited logistics capacity, and the absence of a robust revenue assurance system in the digital space. Nevertheless, these challenges have not prevented the GRA from making notable progress in revenue mobilisation, strengthening administrative processes, and advancing the development of appropriate legal frameworks to support the taxation of e-commerce.

GRA has embarked on vigorous programmes in the short and medium terms to get its fair share of the huge revenue potential of this industry covering the following areas: (1) streaming and digital entertainment such as Netflix, Spotify, online gaming, (2) E-learning platforms including online courses and virtual tutoring, (3) Business Software and SaaS (e.g. Cloud tools like Microsoft 365, Adobe subscriptions), (4) Cross-Border Retail, (5) Gig Economy Payments, (6) Digital Advertising including Facebook Ads, Google Ads., TikTok Ads, (7) Online Travel Bookings (e.g. Airbnb, Booking.com, Expedia etc.), (8) Virtual Goods and In-App Purchases, (9) Digital Marketplace Facilitators, (10) Cryptocurrency and Virtual Asset Transactions, (11) Ride-Hailing and Mobility Platforms, (12) E-Commerce Logistics and Fulfilment Services, and (13) Social Media Monetization and Influencer Payments.

Additionally, GRA has constituted a committee to (1) identify and onboard all non-resident digital service providers operating in Ghana's tax jurisdiction by tracking digital platforms and service providers offering remote services to Ghanaian consumers, ensuring they are registered for VAT, and establishing monitoring mechanisms for sustained compliance, (2) enforce accurate VAT Compliance by developing and implementing strategies to ensure non-resident suppliers charge, collect, and remit VAT to GRA, and (3) recommend and assess gaps in current laws, administrative structures, and international cooperation frameworks related to digital taxation.

Besides, GRA has deployed technology such as an e-Commerce Compliance Tool — an advanced digital compliance system designed to: (1) discover and flag unregistered non-resident suppliers by monitoring payment transactions and customer purchase patterns, (2) integrate with banks, card schemes, and mobile money operators to trace cross-border digital payments, (3) ensure that all qualifying transactions attract the correct VAT, which is collected and remitted to GRA, and (4) provide GRA and policymakers with a real-time compliance dashboard showing registered verses unregistered suppliers and transaction volumes.

Furthermore, GRA has collaborated with both local and international stakeholders to ensure the successful implementation of e-commerce in Ghana. These include Relevant Regulatory bodies (e.g. National Communication Authority-NCA), International Organizations (e.g. African Tax Administration Forum-ATAF, Organisation for Economic Co-operation and Development-OECD, Foreign Commonwealth and Development Office-FCDO), The Technology Partners (e.g. Huawei Technologies Ghana) Ltd, Banks & Payment Processors (e.g. Bank of Ghana), Telcos and Mobile Money Operators (e.g. MTN, Telecel), Local E-Commerce Platforms and Associations (e.g. Ghana Internet Service Providers Association-GISPA and E-commerce Association of Ghana), International Suppliers and consumers.

To make significant inroads into this complex industry and improve compliance, it is recommended that GRA adopt the following measures: (1) Develop a simplified, effective, and efficient mechanism to identify, assess, and collect taxes from e-commerce entities, (2) Institute a destination-based income tax and taxing owners of online portals, and (3) Adopt best practices for monitoring and supervising e-commerce taxpayers. All in all, e-commerce has become one of the inevitable means of transacting businesses worldwide, including Ghana, and GRA must position itself to harness the tax revenue potential of the sector.

By Dr. Alex Moyem Kombat

MY RETURN TO KPETOE: A NEW EXPERIENCE

From May 11 to May 15, 2026, I returned to the Customs, Excise and Preventive Service Academy in Kpetoe for the Competency Training for Senior Revenue Officers, Group 5. It was my first official visit since passing out nearly a decade ago.

My last time walking out of the Academy was in July 2016. I was one of 103 new officers decorated with the two-star rank of Assistant Revenue Officer, the first step into the senior category. We earned that rank through months of grueling training, and it felt like a hard-won victory. The full story of those days is in my article, "Ugly Recruits, Handsome Civilians: The Kpetoe Experience."

This time, the story was different. The Academy has been completely transformed. It's now a modern facility that barely resembles the place I left in 2016. There's a 500-seat conference hall, a new administration block, and separate hostels for male and female cadets. The cafeteria is ultra-modern. Two, three, and four-storey buildings now stand where there was little before built to a three-star hotel standard. A three-storey academic block houses lecture halls and a library. The change is monumental.

But what struck me most wasn't just the buildings. It was the change in atmosphere and attitude.

A decade ago, we arrived as recruits to "Kwakwa," the harsh, grueling, and sometimes abusive welcome that broke you down before building you up. This time, we drove in or were chauffeured to the heart of the facility. No shouting, no forced fall-ins, no emergency drills at odd hours.

Morning runs and workouts still happen, but now they're presented as part of wellness, not punishment. We slept, woke, and ate in a relaxed atmosphere, with time to talk and connect as colleagues. Instructors who once seemed untouchable now salute you, engage you, and invite your opinions. Muster parades were for learning, not for intimidation. For the first time, it felt like we were treated as officers, not prisoners.

It reminded me that time changes people and systems. Tough times don't last, but tough people do. Returning ten years later to the place that once made me feel like a slave and a recruit, I was received as a proper officer trained, respected, and valued.

To my fellow Confidence 103, this is a reminder of God's grace and the strength it took to endure that struggle to personal and professional freedom. The Kwakwa you endured a decade ago is gone. You are no longer the "ugly recruits" who entered those gates. You are the handsome officers who walked out and who now return with dignity.

Congratulations to us.

By: Wisdom A. Jopasty (Customs Tailor)

NEWLY APPOINTED ASSISTANT COMMISSIONERS

Ebola virus disease (EVD) is a severe and often deadly illness caused by the Ebola virus, one of the world's most serious viral infections. It first appeared in 1976 near the Ebola River in what is now the Democratic Republic of Congo (DRC). Since then, several outbreaks have occurred, especially in West and Central Africa. The largest outbreak occurred in 2014 - 2016 in Guinea, Liberia, and Sierra Leone.

UNDERSTANDING EBOLA: WHAT YOU NEED TO KNOW

What Is Ebola?

According to the **World Health Organisation (WHO)**, Ebola is a viral disease that affects both humans and animals. It spreads through direct contact with:

- Blood or body fluids of a sick person (e.g., sweat, vomit, saliva, urine, faeces)
- Contaminated surfaces or materials (e.g., bedding, clothing)
- Infected wild animals (especially fruit bats and non-human primates)

Ebola does not spread through ordinary breathing or casual contact, such as shaking hands from a distance.

Signs and Symptoms

Symptoms usually appear **2 - 21 days** after exposure and include sudden fever, severe headache, muscle pain, weakness, fatigue, diarrhoea and vomiting, and unexplained bleeding or bruising. Early recognition and isolation are key to saving lives.

Global and Regional Trends

The WHO reports periodic outbreaks in Africa, with the Democratic Republic of Congo (DRC) among the countries most affected in recent years. Ghana has not had major Ebola outbreaks, but it remains vigilant because of its cross-border travel and regional movement.

Impact on People and Workplaces

Ebola outbreaks have serious social and economic effects:

Public Health

- Healthcare systems become overwhelmed
- People fear seeking routine care for other illnesses
- Families lose loved ones and caregivers
-

Communities

- Schools may close temporarily
- Markets and social gatherings may be limited
- Travel restrictions can affect daily life

Workplaces

For organisations like the **Ghana Revenue Authority (GRA)**:

- Absenteeism rises when staff fall ill or care for sick relatives
- Fear and anxiety can reduce productivity
- Normal operations may be disrupted if infection control is weak

Protecting Life: Practical Steps for GRA Staff

Even without an active outbreak in Ghana, as civil servants and public-facing workers, GRA staff can reduce risks by practising strong infection prevention measures:

Practice Good Hygiene

Staff should make it a point to wash their hands frequently with soap and water; use alcohol-based hand sanitiser when hand washing is not available, and avoid frequent touching of faces.

Know What to Avoid

Avoid direct contact with the body fluids of any sick person and items that could be contaminated (e.g., garments, bedding)

Support a Safe Work Environment

Workplaces must endeavour to clean commonly touched surfaces regularly, encourage sick staff to stay home or seek medical care as early as possible, and avoid large social gatherings at work if there is a health alert. These will help protect life and maintain productivity.

Stay Informed and Reduce Fear with Facts

Follow updates from the Ghana Health Service (GHS) and WHO, and learn about symptoms and when to seek help. Misinformation spreads fast in outbreaks. Instead, rely on WHO guidance, Ghana Ministry of Health updates, and credible health outlets. Knowledge reduces panic and helps maintain performance.

Lessons from Past Outbreaks

Countries that controlled Ebola successfully shared common actions such as early detection and rapid isolation, strong public education, safe burial practices, community cooperation, and international support and resources

Take-Home Message for GRA Staff

Ebola may seem distant, but the world is interconnected. Protecting your health keeps you and your family safe and helps you remain productive at work.

By practicing simple preventive measures and staying vigilant, GRA staff can continue to serve the public effectively, even in the face of global health threats.

Remember! Don't wait for an outbreak to practice prevention

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Source: Information compiled from the World Health Organization (WHO), the Centers for Disease Control and Prevention (CDC), and the Ghana Health Service (GHS).

By: Antoinette A. Tettevi (CPA)

THE HEALTH HUB:

UNDERSTANDING AUTOIMMUNE CONDITIONS: WHY AWARENESS MATTERS

The immune system is designed to protect the body from infections, bacteria, and viruses. In autoimmune conditions, however, this defence system malfunctions and mistakenly attacks the body's own healthy cells, tissues, or organs. In effect, the body begins to work against itself rather than for itself. This abnormal immune response can be long-term and requires careful medical management.

Autoimmune diseases are not a single illness but a group of conditions that affect different parts of the body. Common examples include rheumatoid arthritis (joints), lupus (multiple organs), type 1 diabetes (pancreas), multiple sclerosis (nervous system), and thyroid disorders (metabolism and energy levels). Because these diseases affect vital body systems, their impact can extend beyond health into daily functioning and work performance.

The exact causes of autoimmune diseases are still being studied, but research shows they often result from a combination of environmental factors, infections, prolonged stress, hormonal changes, unhealthy lifestyle habits, and genetic predisposition. High stress levels, especially when sustained over long periods, can weaken immune regulation and increase the risk or severity of autoimmune flare-ups.

The effects of autoimmune conditions can be significant. Individuals may experience chronic fatigue, joint and muscle pain, inflammation, brain fog, reduced concentration, frequent illness, and emotional strain. These symptoms may fluctuate, meaning a person can feel well one day and unwell the next.

In a structured work environment like the Ghana Revenue Authority (GRA), employee health is directly linked to organisational performance and national revenue outcomes. When GRA staff are affected by unmanaged or poorly supported autoimmune conditions, it can result in frequent absenteeism, limited engagement with taxpayers, reduced work hours, slower processing times, and errors in assessments.

These challenges disrupt workflow across departments, weaken operational efficiency, and place additional pressure on colleagues. Over time, reduced staff capacity can affect tax administration, compliance enforcement, audits, and revenue collection processes. When revenue mobilisation is compromised, the chain effect extends beyond the organisation, limiting government resources available for infrastructure, healthcare, education, and overall national development.

Managing autoimmune conditions requires early diagnosis, regular medical care, stress management, healthy nutrition, physical activity, and supportive work environments. By prioritising employee health, the Ghana Revenue Authority strengthens its operational efficiency, protects institutional knowledge, and supports consistent revenue performance for national development.

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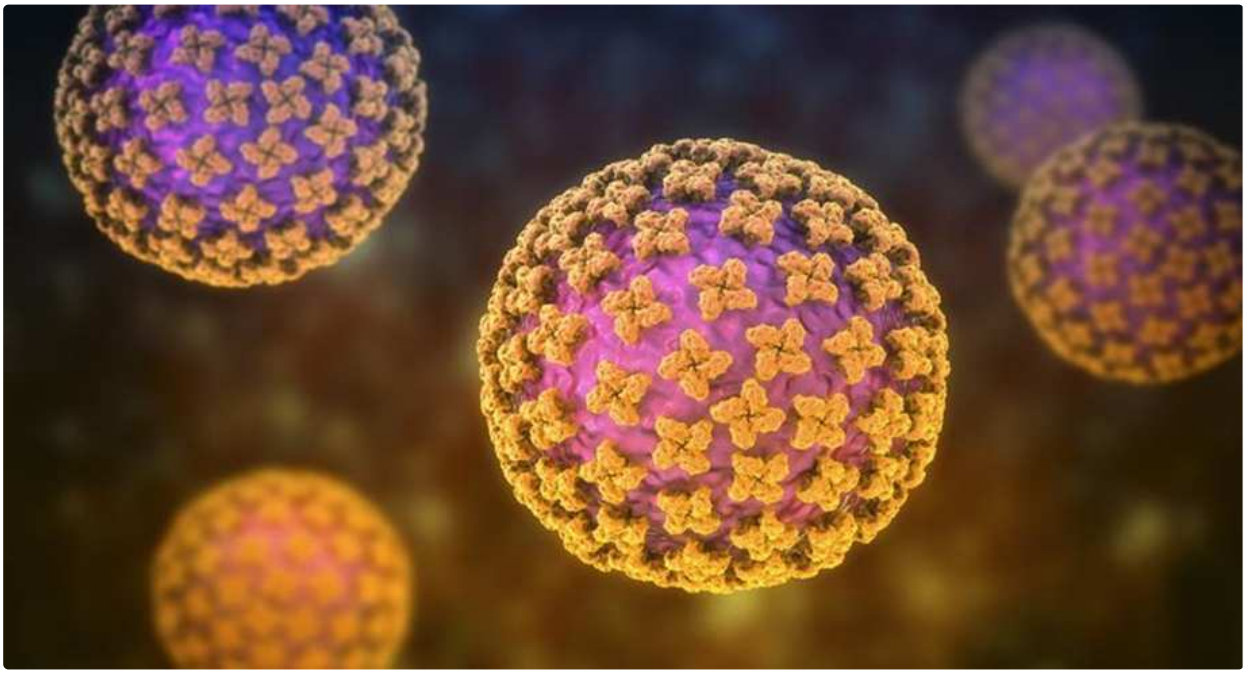
Source: Information compiled from the World Health Organization (WHO), the National Institutes of Health (NIH), the National Institute of Arthritis and Musculoskeletal and Skin Diseases (NIAMS), and Mayo Clinic.

UNDERSTANDING HANTAVIRUS: WHAT YOU NEED TO KNOW



Recent reports of *Hantavirus* infection on an international cruise ship have drawn global public health attention. Although no case has been recorded in Ghana, it is important for everyone - especially workers, employers, and community leaders - to understand what Hantavirus is, how it affects people, and what can be done to prevent it.

What Is Hantavirus?

Hantavirus refers to a group of viruses carried mainly by *rodents* (rats, mice, and similar small mammals). These viruses can be transmitted to humans through:

- Inhaling dust contaminated with rodent urine, droppings, or saliva
- Direct contact with infected rodents or contaminated surfaces
- Rarely, bites from infected rodents

It is not spread from person to person in most cases.

How Serious Is It?

Hantavirus infections can range from mild flu-like illness to severe and life-threatening disease. Two major syndromes include:

- **Hantavirus Pulmonary Syndrome (HPS)** begins with fever, muscle aches, nausea, and fatigue, which quickly progress to severe respiratory distress. Mortality rate historically is 30 - 40% without prompt care
- **Hemorrhagic Fever with Renal Syndrome (HFRS)** affects the kidneys and can lead to shock and bleeding

The confirmed deaths from the recent cruise ship outbreak signal that, although rare, Hantavirus can be highly destructive when infections occur. Such outbreaks underscore why surveillance and preventive measures are crucial.

How Does It Affect People and Workplaces?

Even though infection requires specific exposure, the potential impacts include persistent fever, coughing, breathing difficulty, vomiting, and severe lung or kidney complications, mental stress and anxiety in affected individuals and communities.

On Workforce & Productivity

Workers exposed to rodent-infested environments (e.g., warehouses, food storage, shipping areas) may be at higher risk. Illness can lead to absenteeism, reduced productivity, and increased health care costs. Employers may need to invest more in health, safety, sanitation, and rodent control, which adds to constraints on any institution. Well-prepared workplaces with proper hygiene and safety protocols are essential to protect employees and maintain continuity of operations.

Symptoms to Watch For

Symptoms usually appear within 1 - 5 weeks after exposure and may include: Fever, chills, headache, and muscle aches, nausea, vomiting, abdominal pain, shortness of breath and cough (especially in HPS), fatigue, and weakness. These symptoms need immediate control or prevention of the spread of the virus.

Prevention: What You Can Do at Home and Workplace:

Preventing exposure to rodent urine, droppings, and saliva is key to prevention; maintain clean surroundings - especially kitchens, storage areas, and workspaces; store food securely; dispose of garbage promptly; seal holes and gaps to prevent rodent entry and use traps and professional pest control where needed.

While cleaning rodent-infested areas, be careful to wear gloves and a mask, ventilate spaces before cleaning, avoid sweeping or vacuuming rodent droppings (sweeping them breaks droppings into tiny particles that float and hang in the air for minutes or even hours), and disinfect contaminated areas with suitable disinfectants or cleaning detergents/solutions.

Travel Awareness

When travelling from one place to another, it is very important to be cautious in areas with rodent activity and always follow health advisories when travelling.

Is There a Cure or Treatment?

There is no specific antiviral cure for Hantavirus infections. However,

- Early supportive medical care, especially oxygen therapy and intensive care, improves survival.
- Treatments focus on managing symptoms and preventing complications
- Mechanical Ventilation (Intubation): Used for more severe respiratory failure to keep airways open
- Vasopressors: Medications used to maintain stable blood pressure
- Cardiac Monitoring: Constant monitoring for heart dysfunction.

Recovery is mostly successful when patients receive prompt medical attention.

Ghana's Preparedness

Ghana Health Service (GHS) has emphasised in its recent Press Release (May 8, 2026) that:

- Surveillance systems at ports of entry are strengthened.
- Health facilities are monitoring unusual respiratory illnesses.
- Laboratory and rapid response systems are ready.
- Public education on rodent control is ongoing.

All these efforts help safeguard citizens and workers alike.

Key Takeaways for Readers

- Hantavirus is serious but rare

- It is spread through rodent contact, not casual human contact.
- Proper sanitation and rodent control are powerful preventive tools.
- Early detection and care save lives.
- Ghana continues to monitor and prepare, ensuring public safety.

References

- World Health Organization – *Hantavirus Infection factsheet* https://www.who.int/news-room/fact-sheets/detail/hantavirus-infection-virus-maintenance-and-transmission
- Centers for Disease Control and Prevention (CDC) – *Hantavirus Information* https://www.cdc.gov/hantavirus/

FOOD BASKET

YAKAYAKE AND YEVUGBOME: A BELOVED EWE DELICACY

Yakayake with Yevugbome (green leafy soup or stew) is a cherished traditional dish among the Ewe people of Ghana and Togo. Popular in many Ewe homes and at local food joints, this meal is loved for its rich taste, simplicity, affordability, and nutritional value.

Yakayake is made from cassava and has a light, fluffy texture similar to gari. It is usually served with Yevugbome, a delicious green leafy soup or stew prepared with fresh vegetables, spices, and protein of choice. Together, they create a wholesome and satisfying meal enjoyed by people of all ages.

Ingredients for Yakayake

- Fresh cassava
- Water
- Salt (optional)

Ingredients for Yevugbome (Green Leafy Soup/Stew)

- Tomatoes
- Onion
- Pepper
- Green leafy vegetables
- Palm oil or vegetable oil
- Fish, meat, or eggs
- Salt and seasoning

Preparation of Yakayake

Peel and wash the cassava thoroughly. Grate the cassava into fine dough. Allow it to ferment slightly, if preferred. Press out excess water from the cassava. Sieve the cassava to remove lumps. Dish out the preferred size and steam in a closed-up pan until it becomes dry, light, and fluffy.

Preparation of Yevugbome

Blend or chop the tomatoes, onions, and pepper. Then, heat oil in a pot and fry the onions until slightly golden. Add the blended ingredients and cook until the mixture thickens. Add fish, meat, or eggs together with seasoning. You can add eggs to the stew, but it is optional. Add the green leafy vegetables and stir well. Allow the soup or stew to simmer until fully cooked and rich in flavour.

Yakayake is best served hot with Yevugbome soup or stew. It can also be enjoyed with hot pepper sauce and fried fish. Some people prefer mixing the Yakayake directly into the stew before eating, creating a uniquely savoury and satisfying taste.

Beyond its delicious flavour, Yakayake and Yevugbome reflect the rich culinary heritage of the Ewe people and continue to bring families and communities together around the dining table.

JOKES

CORNER

- I couldn't figure out why the football kept getting larger. Then it hit me.
- I found a book called *How to Solve 50% of Your Problems,* so I bought 2.
- I stayed up all night wondering where the sun went, and then it dawned on me.
- My boss said, “Dress for the job you want, not for the job you have.” So I went in as Batman.
- I can always tell when someone is lying. I can tell when they're standing too.
- If your house is cold, just stand in the corner. It’s always 90 degrees there.
- Son: “Dad, did you get the results of the DNA test back?” Dad: “Call me George.”
- “I’m sorry” and “I apologise” mean the same thing. Except at a funeral.
- I visited my new friend in his apartment. He told me to make myself at home. So I threw him out. I hate having visitors.
- Why do fish live in salt water? Pepper makes them sneeze.
- What’s the smartest insect? A spelling bee!
- What do you call a guy who’s really loud? Mike.
- What did the ocean say to the beach? **Nothing, it just waved**
- Why was the computer cold? **It left its Windows open**
- **How did the barber win the race?** He knew a shortcut.
- What did the tomato say to the other tomato during a race? Ketchup
- **Why shouldn’t you write with a broken pen?** Because it’s pointless.
- **Why can't you trust the king of the jungle?** Because he's always lion.

- **What did one wall say to the other?** I'll meet you at the corner.