REPUBLIC OF GHANA

MINISTRY OF FINANCE

Ghana Spotlight session at the 2023 ATI General Assembly

Introduction

1. Ghana has a well structured tax system with clear governing legislation, regulations and guidelines for compliance and enforcement. However, due to the manual or partially automated nature administration compliance remains low.
2. Government is therefore as part of the overall digitization plan for the country automating all the tax processes.
3. This session highlights “The use of digital tools for

a) Revenue collection to remove all direct interaction between taxpayers and GRA staff to improve efficiency and timely collection of revenue

b) Assessment, monitoring and assurance of the Electronic Transfer Levy”

The use of digital tools for Revenue collection to improve efficiency and timely collection of revenue

1. GRA has several systems for administering taxes

GITMIS, Electronic Invoicing (E-VAT), E-Portal for Domestic taxes (filing of returns, issue of tax clearance certificates etc.)

ICUMS, Scanning systems at the Ports for International taxes

Ghana.Gov for revenue collections.

ELMAS for E-Levy

Common Platform for property rates

3. Construction of IT Institute with assistance of KFW for capacity building

4. Development of ITAS with IMF support to integrate Domestic Tax administration systems

The use of digital tools for Revenue collection to improve efficiency and timely collection of revenue Lessons and Challenges

1. Development of IT Hub to support capacity building
2. Development of software to assist taxpayers to comply with computation, filing and other compliance activities
3. Upgrade of data warehouse
4. To develop additional monitoring systems – gambling, quarrying issue of excise tax stamps etc
5. To interface systems that are operating in silos

The use of digital tools for The use of digital tools for assessment, monitoring and assurance of the Electronic Transfer Levy

1. Imposes a tax on:
   - Mobile Money transfers from one account to another
   - Transfers from bank accounts to mobile money accounts and vice versa;
   - Bank transfers on an instant pay digital platform or application originating from a bank account belonging to an individual

2. Created a multi-sectoral Team to prepare administrative guidelines and practice notes and manage the implementation process

3. Developed the Electronic Transfer Levy Monitoring and Assurance System for assessment and monitoring of the Levy. The system is used to determine the base amount for imposition of the Levy.

The use of digital tools for assessment, monitoring and assurance of the Electronic Transfer Levy

- The policy was implemented in two phases because some Charging Entities were not fully integrated to the common platform and were not fully ready at the Go-Live date of 1st May 2022.
- Charging entities are currently not passing all transactions through the ELMAS
- Exclusions providing basis for by-passing the system; and
- Need to acquire an assurance system to ensure compliance.

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