

# REVENUE ADMINISTRATION (AMENDMENT) BILL, 2022

## MEMORANDUM

The object of the Bill is to amend the Revenue Administration Act, 2016 (Act 915) to provide for the Commissioner-General to establish a monitoring mechanism to determine or verify the actual revenue collected by a taxpayer, introduce the requirement for a tax clearance certificate for registration of vehicles and renewal of professional driving licences and to provide for returns in respect of the realisation of an asset or a liability.

*Clause 1* amends Act 915 to introduce section 33A to empower the Commissioner-General to establish a monitoring mechanism to verify the actual revenue collected by a taxpayer for the purpose of computing taxes due under the Bill or any other tax law. The *clause* further mandates a person to provide the Commissioner-General or an authorised officer with physical access to the physical node or infrastructure or system of that person.

*Clause 2* amends Part II of the First Schedule of Act 915 to introduce the requirement for a tax clearance certificate for the registration of vehicles and the renewal of professional driving licences.

*Clause 3* amends paragraph (a) of the Second Schedule of Act 915 to provide for the filing of returns on the gains made in respect of the realisation of assets or liabilities in relation to income tax under the Income Tax Act, 2015 (Act 896). The *clause* further introduces a return in relation to the Growth and Sustainability Levy under the Growth and Sustainability Act, 2022 (Act ....).

*Clause 4* amends Act 915 to delete the fifth row relating to laws administered by the Ghana Revenue Authority.



KEN OFORI-ATTA

*Minister responsible for Finance*

Date: 14<sup>th</sup> December, 2022

REVENUE ADMINISTRATION (AMENDMENT) BILL, 2022

ARRANGEMENT OF SECTIONS

*Section*

Section 33A inserted

First Schedule of Act 915 amended

Second Schedule of Act 915 amended

Third Schedule of Act 915 amended

A  
BILL  
ENTITLED

REVENUE ADMINISTRATION (AMENDMENT) ACT, 2022

AN ACT to amend the Revenue Administration Act, 2016 (Act 915) to provide for the Commissioner-General to establish a monitoring mechanism to determine or verify the actual revenue collected by a taxpayer, to introduce the requirement for a tax clearance certificate for registration of vehicles and renewal of professional driving licences, to provide for returns in respect of the realisation of an asset or a liability and for related matters.

PASSED by Parliament and assented to by the President:

Section 33A inserted

1. The Revenue Administration Act, 2016 (Act 915) referred to in this Act as the "principal enactment" is amended by the insertion after section 33, of

"Access to physical network node

"33A. (1) For the purposes of a tax law,

- (a) the Commissioner-General may establish a monitoring mechanism to verify the actual revenue that accrues to a taxpayer for the purpose of computing taxes due under this Act; and
- (b) a person shall provide the Commissioner-General or an authorised tax officer with physical access to the physical network node or infrastructure or system of that person at an equivalent point in the network or infrastructure or system where the system of the taxpayer is connected.

(2) A person who refuses to provide the Commissioner-General or a tax officer with physical access to the physical network node or infrastructure or system of that person as specified in paragraph (b) of subsection (1) is, in addition to the penalty provided in section 78, liable to pay to the Authority a penalty of five percent of the annual gross revenue of that person.

(3) This section has effect despite a provision in an enactment relating to confidentiality, privilege or the public interest with respect to the production of, or access to, a document.”.

2. The principal enactment is amended in the First Schedule by the substitution for Part II, of

**“Part II  
Tax Clearance Certificate Required**

INSTITUTION	PURPOSE OF TRANSACTION
Ghana Revenue Authority	(a) importation of goods in commercial quantities; (b) customs clearing and forwarding; (c) application for licence under the Customs Act, 2015 (Act 891); and (d) application for licence under the Excise Duty Act, 2014 (Act 878).
Lands Commission	Title registration and transactions

<p>Government Ministries, Government Agencies, Local Government Authorities and other bodies in which public funds are vested.</p>	<p>(a) contracts including contracts for the supply of goods, works and services; and</p> <p>(b) submission of tender for the supply of goods, works and services.</p> <p>The requirements stated in paragraphs (a) and (b) apply to each member of a consortium or joint venture, and sub-contractors engaged in a contract or tender.</p>
<p>Professional Bodies</p>	<p>Renewal of practising licence</p>
<p>Driver and Vehicle Licensing Authority</p>	<p>(a) registration of vehicle; and</p> <p>(b) renewal of professional driving licence.</p>

3. The principal enactment is amended in the Second Schedule

(a) by the substitution for paragraph (a), of

“(a) in relation to income tax

- (i) a return of income filed under section 39A of the Income Tax Act, 2015 (Act 896);
- (ii) a return of income filed under section 124 of the Income Tax Act, 2015 (Act 896); and

(iii) a statement of tax withheld filed under section 117 of the Income Tax Act, 2015 (Act 896);".

(b) by the deletion of "and" after paragraph (j);

(c) by the deletion of paragraph (k); and

(d) by the insertion after paragraph (j) of

"(k) in relation to Growth and Sustainability Levy, a return required under section 11 of the Growth and Sustainability Levy Act, 2022 (Act ....); and

(l) in the case of any other law administered by the Commissioner-General, as specified in the relevant legislation.".

#### Third Schedule amended

4. The principal enactment is amended in the Third Schedule by the deletion of the fifth row.