

**IN THE SECOND SESSION OF THE EIGHTH PARLIAMENT OF THE  
FOURTH REPUBLIC OF GHANA**



**REPORT OF THE FINANCE COMMITTEE ON THE  
GHANA REVENUE AUTHORITY (AMENDMENT)  
BILL, 2022**

**1.0. INTRODUCTION**

The **Ghana Revenue Authority (Amendment) Bill, 2022** was *presented and read the first time* in the House on 14th December 2021 by the Hon. Deputy Minister for Finance, Mrs. Abena Osei-Asare on behalf of the Minister responsible for Finance.

The Bill was subsequently *referred* to the Finance Committee for consideration and report in accordance with Order 169 of the Standing Orders of the House.

The Committee met and considered the Bill with Deputy Ministers for Finance, Hon. Mrs. Abena Osei-Asare and Hon. John Ampontuah Kumah, the Chief Director and a team of officials from the Ministry of Finance, the Ghana Revenue Authority (GRA) and the Attorney General's Department.

The Committee is grateful to the above-mentioned Hon. Deputy Ministers, Chief Director and the team of officials of the Ministry of Finance, GRA and the Attorney General's Department for attending upon the Committee.

## **2.0. REFERENCES**

- The Committee referred to and was guided by the following documents *inter alia* during its deliberations on the Bill:
- The 1992 Constitution of the Republic of Ghana
- The Standing Orders of the Parliament of Ghana
- Interpretation Act, 2009 (Act 792)
- Public Financial Management Act, 2016 (Act 921)
- The Budget Statement and Economic Policy of the Government of Ghana for the 2023 Financial Year.
- Ghana Revenue Authority Act, 2009 (Act 791).

## **3.0. OBJECT OF THE BILL**

The object of the Bill is to amend the Ghana Revenue Authority Act, 2009 (Act 791) to provide for laws subject to the administration of the Ghana Revenue Authority.

The First Schedule of Act 791 emanates from a consequential amendment of Act 791 which was effected in the Third Schedule of the Revenue Administration Act, 2016 (Act 915).

#### **4.0. CONTENTS OF THE BILL**

The Bill contains one Clause. The Clause seeks to substitute the First Schedule of Act 791 to expand the list of enactments that are subject to the administration of the Ghana Revenue Authority.

#### **5.0. OBSERVATIONS**

##### **Update of laws subject to the Administration of GRA**

The amendment of the First Schedule of Act 791 seeks to update the laws subject to the administration of the Ghana Revenue Authority to include the COVID-19 Health Recovery Levy Act, 2021 (Act 1068), the Exemptions Act, 2022 (Act 1083), the Financial Sector Recovery Levy Act, 2021 (Act 1067), the Electronic Transfer Levy Act, 2022 (Act 1075); the African Union Import Levy Act, 2017 (Act 952), the Taxation (Use of Fiscal Electronic Device) Act, 2018 (Act 966) and the Growth and Sustainability Levy Act, 2022 (Act..).

#### **6.0. AMENDMENTS PROPOSED**

- i. **The Clause - Amendment Proposed** - Headnote, *delete* and *insert* "First Schedule of Act 791 Amended"
- ii. **The Clause - Amendment Proposed** - **Line 1**, after "Authority" insert "Act"
- iii. **The Clause - Amendment Proposed** - **Part I, Item 7, line 2**, *delete* "1985" and *insert* "2005"

- iv. **The Clause - Amendment Proposed - Part I, Delete**  
"14. Ghana Education Trust Fund (Amendment) Act, 2018  
(Act 581)
- v. **The Clause - Amendment Proposed - Part I, Delete**  
"15. Growth and Sustainability Levy Act, 2022 (Act .....)"

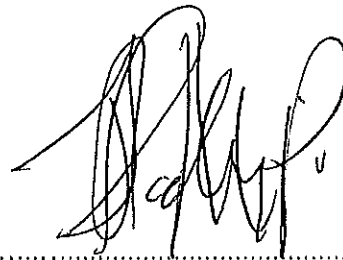
#### **7.0. RECOMMENDATION AND CONCLUSION**

The Committee respectfully recommends to the House to adopt this Report and pass the **Ghana Revenue Authority (Amendment) Bill, 2022** into law, subject to the amendments proposed.

Respectfully Submitted.



HON. KWAKU AGYEMAN KWARTENG  
(CHAIRMAN, FINANCE COMMITTEE)



JOANA A.S. ADJEI (MRS)  
(CLERK, FINANCE COMMITTEE)

19TH DECEMBER, 2022



**REPORT OF THE FINANCE COMMITTEE ON THE  
REVENUE ADMINISTRATION (AMENDMENT) BILL,  
2022**

**1.0. INTRODUCTION**

The **Revenue Administration (Amendment) Bill, 2022** was *presented and read the first time* in the House on 14<sup>th</sup> December 2021 by the Hon. Deputy Minister for Finance, Mrs. Abena Osei-Asare on behalf of the Minister responsible for Finance.

The Bill was subsequently *referred* to the Finance Committee for consideration and report in accordance with Order 169 of the Standing Orders of the House.

The Committee met and considered the Bill with Deputy Ministers for Finance, Hon. Mrs. Abena Osei-Asare and Hon. John Ampontuah Kumah, the Chief Director and a team of officials from the Ministry of Finance, the Ghana Revenue Authority (GRA) and the Attorney General's Department.

The Committee is grateful to the above-mentioned Hon. Deputy Ministers, Chief Director and the team of officials of the Ministry of

Finance, GRA and the Attorney General's Department for attending upon the Committee.

## **2.0. REFERENCES**

The Committee referred to and was guided by the following documents *inter alia* during its deliberations on the Bill:

- The 1992 Constitution of the Republic of Ghana.
- The Standing Orders of the Parliament of Ghana.
- Interpretation Act, 2009 (Act 792).
- Public Financial Management Act, 2016 (Act 921).
- Revenue Administration Act, 2016 (Act 915).
- The Budget Statement and Economic Policy of the Government of Ghana for the 2023 Financial Year.

## **3.0. OBJECT OF THE BILL**

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.

## **4.0. CONTENTS OF THE BILL**

*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.

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

## **5.0. OBSERVATION**

### **Mechanism to Verify Actual Revenue**

The Committee observed that the Bill empowers the Commissioner-General of the Ghana Revenue Authority to establish a monitoring mechanism to verify the actual revenue that accrues to a taxpayer for the purpose of computing taxes due.

This in the opinion of the Committee strengthen the hands of the Commissioner-General to use appropriate means, including electronic platforms to monitor and verify the revenue of taxpayers for purposes of taxation.

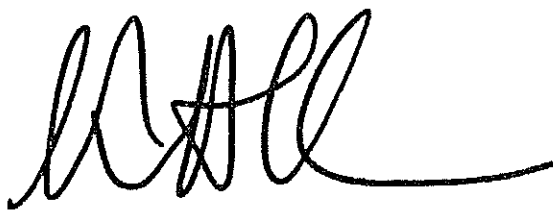
## **6.0. AMENDMENTS PROPOSED**

- i. **Clause 1 – Amendment Proposed – Headnote**, *delete and insert* “Section 33A of Act 915 inserted”
- ii. **Clause 2 – Amendment Proposed – Insert** a Headnote as follows: “First Schedule of Act 915 Amended”
- iii. **Clause 2 – Amendment Proposed – Second Column of the table, at end delete** “renewal of professional driving license”
- iv. **Clause 3 – Amendment Proposed – Paragraph (k)**, *delete*
- v. **Clause 4 – Amendment Proposed – Headnote**, *delete and insert* “Third Schedule of Act 915 Amended”

## **7.0. RECOMMENDATION AND CONCLUSION**

The Committee recommends to the House to adopt this report and pass the **Revenue Administration (Amendment) Bill, 2022** into law, subject to the amendments proposed.

Respectfully Submitted.



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**HON. KWAKU AGYEMAN KWARTENG**  
**(CHAIRMAN, FINANCE COMMITTEE)**



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**JOANA A.S. ADJEI (MRS)**  
**(CLERK, FINANCE COMMITTEE)**

19TH DECEMBER, 2022