

**REVENUE ADMINISTRATION  
(AMENDMENT) ACT, 2022**

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**Act 1086**

**ARRANGEMENT OF SECTIONS**

*Section*

1. Section 33A inserted
2. Second Schedule to Act 915 amended
3. Third Schedule to Act 915 amended

Act 1086



REPUBLIC OF GHANA

THE ONE THOUSAND AND EIGHTY-SIXTH

# ACT

OF THE PARLIAMENT OF THE REPUBLIC OF GHANA  
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, to provide for returns in respect of the realisation of an asset or a liability and for related matters.

DATE OF ASSENT: *29<sup>th</sup> December, 2022.*

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.”.

**Second Schedule to Act 915 amended**

2. The principal enactment is amended in the Second Schedule 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);”.

**Third Schedule to Act 915 amended**

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

Date of *Gazette* notification: 29<sup>th</sup> December, 2022.

