

2022

Environmental, Social & Governance

Facing the issues of our time



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PwC Ghana



The New Equation is a community of solvers coming together in unexpected ways.

We've all been told what one plus one adds up to. But if you bring together the right combinations of people and technology in unexpected ways then it can be something greater.

At PwC, it all adds up to The New Equation.



Learn more at pwc.com/gx/en/the-new-equation



Global Overview

With offices in 156 countries and more than 295,000 people, we are among the leading professional services networks in the world. We help organisations and individuals create the value they are looking for by delivering quality in Assurance, Tax and Advisory services.

We have a strong global network which allows us to collaborate across the world and bring knowledge and expertise from one country to the next. Find out more and tell us what matters to you by visiting us at www.pwc.com/gh



We are driven by our global values of Act with integrity, Make a difference, Care, Work together and Reimagine the possible.

PwC Values



Act with integrity



Make a difference



Work together



Care



Reimagine the possible

Africa Overview

In Africa, we're the largest provider of professional services with over 450 partners and over 10,000 people in 32 countries. This enables us to provide clients with seamless and consistent service, wherever they are located on the continent.

PwC Ghana

We offer professional services to both the private and public sectors in the following industries:

- Consumer and Industrial Products and Services
- Financial Services
- Energy, Utilities and Resources
- Government and Public Sector

PwC Ghana is a member firm of PricewaterhouseCoopers International Limited, each member firm of which is a separate legal entity. Ghana is an established market with high levels of economic activity and very good growth prospects.

PwC Ghana is located in Accra with a branch office in Sierra Leone, and has over 350 employees and 14 resident partners/directors.

Africa

66
Offices



450+
Partners



10,000+
People



1
Office



14
Partners



350 +
Employees



Ghana

Audit and Assurance

Our audit approach is tailored to suit the size and nature of your organisation and draws upon our extensive industry knowledge. As leaders in the development of non-financial performance reporting we help our clients respond to the need for greater transparency, improved corporate governance and business models based on the principle of sustainability. Every engagement is considered unique and is executed to ensure value creation.

We assist shareholders and other stakeholders by providing an independent opinion and reports that add credibility to financial information.

We assist audit committees in discharging their corporate governance and compliance responsibilities. We provide clearance to group auditors so that they are able to meet group reporting requirements. We also assist management by providing observation and advice on financial reporting and business issues.

Our risk assurance services consist of a portfolio of inter-related solutions developed around the themes of risk, controls and assurance and use skills and competencies that are fundamental to the delivery of a high-quality financial audit. The risk assurance services we offer manage the following four areas of risk:



Tax and Company Secretarial Services

PwC is the leading provider of tax services worldwide. We understand your business and economic environment and we combine this with specialist tax knowledge to help you navigate complexity. We provide services in the areas of:

- Direct tax
- Indirect taxes
- Transfer pricing
- International tax
- Mergers and acquisitions
- Tax reporting and strategy
- People and organisation
- Company secretarial and immigration services

As regards accounting, we assist with

Preparing the monthly cash book

Keeping other subsidiary ledgers

Income statement and balance sheet

Recording monthly bank transactions

Submitting the trial balance

Preparing VAT and withholding tax returns and also statutory financial statements at the end of each accounting period



Advisory Services

Our advisory teams have the experience, insights and approaches to support our clients with complex challenges. We focus on the following areas in providing our clients with the insights and impact they require:

Deals



Helping clients identify and deliver the deals that accelerate their business strategy and generate value now and in a digitally-powered future. Our services range from COVID-19 business recovery, to portfolio review and strategic planning, to transaction execution and value realisation.

Environmental, Social and Governance (ESG)



Helping clients reconfigure strategy and operations to improve their impact on the environment and on society and respond to challenges such as climate change, resource scarcity, demographic change and inequality.

Transformation



Helping clients to transform, from strategic repositioning, process improvement, and digitisation to reinventing themselves in the face of fast moving disruption. We support clients in strategy, organisational design, operating model development, digitisation, skills development and capacity building, process re-engineering, change management, and implementation.

Risk & Regulatory



Supporting clients across the regulatory, governance, and anti-corruption lifecycle, with trust firmly at the centre. Proactively, we help our clients to address challenges through technical accounting advice, anti-corruption programme design, and regulatory training. We also support clients in emerging stronger from crises through investigations and crisis management.



These include the need for transparency from stakeholders; consumer pressure (licence to operate); growing and changing risks to business models and supply chains; and increased competition for efficiency and growth opportunities attained through access to new products and markets.

Our sustainability experts help our clients in defining their sustainability strategy, advising on policy, operational change, risk management, reporting, monitoring and assuring their progress – all through a sustainability lens. We help our clients integrate environmental, social and governance issues into their operations and embrace the challenges of today's business environment as opportunities for long-term and sustainable growth.

Sustainability and climate change services

Organisations today operate in a complex environment with growing pressures from many angles.

PwC Ghana Business School



Our Business School has become a preferred non-traditional learning and development outfit for professionals in our quest to build trust in society and solve important problems.

We do this by supporting our clients to set apart with employees with the required success skills with courses tailored to meet their needs and delivered through world class methodologies in practical ways.

PwC's Business School is therefore focused on delivering relevant learning and development solutions based on this knowledge, as well as offering public courses on selected topics and a wide range of bespoke training solutions tailored to the needs and capacity of organisations.

For more information on the Business School please visit our website:
<https://www.pwc.com/gh/en/about-us/business-school.html>

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This publication has been prepared to remind readers of some general important dates for filing tax returns and making tax payments administered by the Ghana Revenue Authority (GRA). The taxes covered are Income Tax - Company Income Tax, Personal Income Tax, Pay As You Earn and other Withholding Taxes; National Fiscal Stabilisation Levy; Value Added Tax, Ghana Education Trust Fund Levy; National Health Insurance Levy; COVID-19 Health Recovery Levy; and Communications Service Tax. Due dates for filing Income Tax estimate and Mineral Royalties returns have also been presented. Additionally, we have provided the due dates for submitting Retirement Contributions reports and making payments to the Social Security and National Insurance Trust and other appropriate approved trustee(s). Additional and substituted holidays have not been shown in this publication. Historically, if a compliance date is declared a public holiday, the working day preceding the holiday is considered by the GRA as the new date for statutory compliance purposes. Although we have taken reasonable care in compiling this calendar, it does not constitute professional advice. You should therefore not act upon the information contained in this publication without obtaining specific professional advice. No representation or warranty (express or implied) is given as to the accuracy or completeness of the information contained in this publication, and/or to the extent permitted by law. PricewaterhouseCoopers (Ghana) LTD, its members, employees and agents do not accept or assume any liability, responsibility or duty of care for any consequences of you or anyone else acting, or refraining to act, in reliance of the information contained in this publication or for any decision based on it.

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Glossary of Terms

CIT	Company Income Tax
CHRL	COVID-19 Health Recovery Levy
CST	Communications Service Tax
EATD	Employer's Annual Tax Deduction
FSRL	Financial Sector Recovery Levy
GETFL	Ghana Education Trust Fund Levy
MR	Mineral Royalties
NFSL	National Fiscal Stabilisation Levy
NHIL	National Health Insurance Levy
PAYE	Pay As You Earn
PIT	Personal Income Tax
SETP	Statement of Estimated Tax Payable
SSP	Social Security Payment
SSR	Social Security Report
VAT	Value Added Tax
WHT	Withholding Tax
WHVAT	Withholding Value Added Tax





Net Zero: Code Red to Go Green

Climate change is one of the greatest challenges of our time. Have you made a science-based commitment to reach the global net zero greenhouse gas emissions by 2050? Have you prioritised actions and allocated budget to deliver on your Net Zero ambition? #TalktoPwC

January 2022

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February

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Public Holiday(s)

- 1: New Year's Day
- 7: Constitution Day

Business School Training Dates

- 25 Approaching 2022 with Confidence - Effectively Implementing Recent Tax Updates

Tax Compliance Due Dates

- 14** SSP: Payment for December 2021
WHVAT, PAYE and WHT: Reporting and payment for December 2021
- 21** VAT, NHIL, GETFL and CHRL on imported services: Reporting and making payment of tax for December 2021
- 31** CIT: Filing of quarterly return and payment of tax by upstream oil & gas contractors
MR: Filing of return and payment of mineral royalties by mining companies
VAT, NHIL, GETFL, CHRL and CST: Filing of return and making payment for December 2021
CIT: Filing of return and making outstanding payment for companies with 30 September year end
CIT: Payment of quarterly tax for companies with 31 January, 30 April, 31 July and 31 October year ends
SSR: Submission of report for January 2022
SETP: Filing of estimate for companies with 31 October year end



Sustainable Value Chain

Do you have a clear understanding of total emissions impact across your value chain? #TalktoPwC

February 2022

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March						
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Business School Training Dates

- 8 Improving Income Tax Compliance and Reporting
- 22 & 23 Data Science for HR Professionals I

Tax Compliance Due Dates

- 14 SSP: Payment for January 2022
- 15 WHVAT, PAYE and WHT: Reporting and payment for January 2022
- 21 VAT, NHIL, GETFL and CHRL on imported services: Reporting and making payment of tax for January 2022
- 28 VAT, NHIL, GETFL, CHRL and CST: Reporting and making payment for January 2022
CIT: Filing of return and making outstanding payment for companies with 31 October year end
CIT: Payment of quarterly tax for companies with 28 February, 31 May, 31 August and 30 November year ends
SSR: Submission of report for February 2022
SETP: Filing of estimate for companies with 30 November year end



Pandemic

Whilst the Covid-19 pandemic has caused widespread disruption, it has also provided momentum and opportunity to rethink and reconfigure for resilience. How has your organisation adapted?
#TalktoPwC

March 2022

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Public Holiday(s)

6: Independence Day

Business School Training Dates

8 Transfer Pricing Audits: Key Intercompany Arrangements
22 Managing Payroll Pains and Accounting for Employee Benefits

Tax Compliance Due Dates

- 14** SSP: Payment for February 2022
- 15** WHVAT, PAYE and WHT: Reporting and payment for February 2022
- 21** VAT, NHIL, GETFL and CHRL on imported services: Reporting and making payment of tax for February 2022
- 31** VAT, NHIL, GETFL, CHRL and CST: Reporting and making payment for February 2022
- CIT: Filing of return and making outstanding payment for companies with 30 November year end
- CIT: Payment of quarterly tax for companies with 31 March, 30 June, 30 September and 31 December year ends
- SSR: Submission of report for March 2022
- SETP: Filing of estimate for companies with 31 December year end
- NFSL and FSRL: Payment of quarterly tax for companies in specified industries



ESG Pulse, a PwC Product

Measure, report and gain deeper insights. Are you confident in claims you make to your stakeholders about environmental, social and governance efforts? Get started today by assessing ESG metrics at no cost. #TalktoPwC

April 2022

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Public Holiday(s)

15: Good Friday
18: Easter Monday

Business School Training Dates

12 Business Continuity Management
26 - 28 Data Science for Public Sector Beginners DSP I

Tax Compliance Due Dates

- 14** SSP: Payment for March 2022
WHVAT, PAYE and WHT: Reporting and payment for March 2022
- 21** VAT, NHIL, GETFL and CHRL on imported services: Reporting and making payment of tax for March 2022
- 29** CIT: Filing of quarterly return and payment of tax by upstream oil & gas contractors
MR: Filing of return and payment of royalties by mining companies
VAT, NHIL, GETFL, CHRL and CST: Reporting and making payment for March 2022
CIT: Filing of return and making outstanding payment for companies with 31 December year end
CIT: Payment of quarterly tax for companies with 31 January, 30 April, 31 July and 31 October year ends
EATD: Filing of schedule for 2021
PIT: Filing of individual returns for 2021
SSR: Submission of report for April 2022
SETP: Filing of estimate for companies with 31 January year end



Sustainable Development Goals

Do you know how you can contribute to the 2030 Agenda and the Sustainable Development Goals (SDGs)? #TalktoPwC

May 2022

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June						
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Public Holiday(s)

- 1: Labour Day
- 3: Eid al-Fitr
- 25: African Union Day

Business School Training Dates

- 10 Optimising Your VAT Compliance Status - Practical Considerations
- 24 Fixed Asset Management

Tax Compliance Due Dates

- 13** SSP: Payment for April 2022
WHVAT, PAYE and WHT: Reporting and payment for April 2022
- 20** VAT, NHIL, GETFL and CHRL on imported services: Reporting and making payment of tax for April 2022
- 31** VAT, NHIL, GETFL, CHRL and CST: Reporting and making payment for April 2022
CIT: Filing of return and making outstanding payment for companies with 31 January year end
CIT: Payment of quarterly tax for companies with 28 February, 31 May, 31 August and 30 November year ends
SSR: Submission of report for May 2022
SETP: Filing of estimate for companies with 28 February year end



Inclusion and Diversity

How are you achieving diversity, equity and inclusion in your business? #TalktoPwC

June 2022

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July						
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Business School Training Dates

- 7 Understanding the Practical Functions of the Company Secretary
- 21 - 23 Data Science for Business Professionals (Beginners) DSBP I

Tax Compliance Due Dates

- 14 SSP: Payment for May 2022
- 15 WHVAT, PAYE and WHT: Reporting and payment for May 2022
- 21 VAT, NHIL, GETFL and CHRL on imported services: Reporting and making payment of tax for May 2022
- 30 VAT, NHIL, GETFL, CHRL and CST: Reporting and making payments for May 2022
- CIT: Filing of return and making outstanding payment for companies with 28 February year end
- CIT: Payment of quarterly tax for companies with 31 March, 30 June, 30 September and 31 December year ends
- SSR: Submission of report for June 2022
- SETP: Filing of estimate for companies with 31 March year
- NFSL and FSRL: Payment of quarterly tax for companies in specified industries



Data Security

Inadequate prevention, detection, and remediation of data security threats can erode your customer base. How secure is your data security? #TalktoPwC

July 2022

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Public Holiday(s)

- 1: Republic Day
- 9: Eid al-Adha

Business School Training Dates

- 12: NGO Financing
- 26: Financial Statement Analysis and Interpretation

August						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
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Tax Compliance Due Dates

- 14** SSP: Payment for June 2022
- 15** WHVAT, PAYE and WHT: Reporting and payment for June 2022
- 21** VAT, NHIL, GETFL and CHRL on imported services: Reporting and making payment of tax for June 2022
- 29** CIT: Filing of quarterly return and payment of tax by upstream oil & gas contractors
- MR: Filing of return and payment of royalties by mining companies
- VAT, NHIL, GETFL, CHRL and CST: Reporting and making payment for June 2022
- CIT: Filing of return and making outstanding payment for companies with 31 March year end
- CIT: Payment of quarterly tax for companies with 31 January, 30 April, 31 July and 31 October year ends
- SSR: Submission of report for July 2022
- SETP: Filing of estimate for companies with 30 April year



Employee Health and Safety

Do you have a strong workplace safety culture and a reduced employee exposure? Are you able to meet your employees' safety expectations and reduce potential reputational risks? #TalktoPwC

August 2022

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September

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Public Holiday(s)

4: Founders' Day

Business School Training Dates

9 Avoiding Pitfalls in Contracting – A Focus on the Tax, Investment and Company Laws
23 - 25 Data Science for Business Professionals (Intermediate) DSBP II

Tax Compliance Due Dates

- 12** SSP: Payment for July 2022
- 15** WHVAT, PAYE and WHT: Reporting and payment of July 2022
- 19** VAT, NHIL, GETFL and CHRL on imported services: Reporting and making payment of tax for July 2022
- 31** VAT, NHIL, GETFL, CHRL and CST: Reporting and making payment of tax for July 2022
CIT: Filing of return and making outstanding payment for companies with 30 April year end
CIT: Payment of quarterly tax for companies with 28 February, 31 May, 31 August and 30 November year ends
SSR: Submission of report for August 2022
SETP: Filing of estimate for companies with 31 May year end



Data and Disclosure

Do you have the right governance and operating model to navigate today's investors' regulatory disclosure demands? #TalktoPwC

September 2022

Sun	Mon	Tue	Wed	Thu	Fri	Sat
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October						
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Public Holiday(s)

21: Kwame Nkrumah
Memorial Day

Business School Training Dates

13 Tax Implications of Cross Border Investments and
Trade

Tax Compliance Due Dates

- 14** SSP: Payment for August 2022
- 15** WHVAT, PAYE and WHT: Reporting and payment for August 2022
- 20** VAT, NHIL, GETFL and CHRL on imported services: Reporting and making payment of tax for August 2022
- 30** VAT, NHIL, GETFL, CHRL and CST: Reporting and making payment for August 2022
- CIT: Filing of return and making outstanding payment for companies with 31 May year end
- CIT: Payment of quarterly tax for companies with 31 March, 30 June, 30 September and 31 December year ends
- SSR: Submission of report for September 2022
- SETP: Filing of estimate for companies with 30 June year end
- NFSL and FSRL: Payment of quarterly tax for companies in specified industries



Sustainable Investment

Do you understand how financial flows will change in the future and are you ready to access those sources of capital? #TalktoPwC

October 2022

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Business School Training Dates

11 Budgeting and Budgeting Control

November

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Tax Compliance Due Dates

- 14** SSP: Payment for September 2022
VWHVAT, PAYE and WHT: Reporting and payment for September 2022
- 21** VAT, NHIL, GETFL, CHRL and CST: on imported services: Reporting and making payment of tax for September 2022
- 31** CIT: Filing of quarterly return and payment of tax by upstream oil & gas contractors
MR: Filing of return and payment of royalties by mining companies
VAT, NHIL & GETFL and CST: Reporting and making payment for September 2022
CIT: Filing of return and making outstanding payment for companies with 30 June year end
CIT: Payment of quarterly tax for companies with 31 January, 30 April, 31 July and 31 October year ends
SSR: Submission of report for October 2022
SETP: Filing of estimate for companies with 31 July year end



Long-Term Value

Do you understand how ESG is changing market dynamics and value within and beyond your sector? #TalktoPwC

November 2022

Sun	Mon	Tue	Wed	Thu	Fri	Sat
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December						
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Tax Compliance Due Dates

- 14** SSP: Payment for October 2022
- 15** WHVAT, PAYE and WHT: Reporting and payment for October 2022
- 21** VAT, NHIL, GETFL and CHRL on imported services: Reporting and making payment of tax for October 2022
- 30** VAT, NHIL, GETFL, CHRL and CST: Reporting and making payment for October 2022
 CIT: Filing of return and making outstanding payment by companies with 31 July year end
 CIT: Payment of quarterly tax for companies with 28 February, 31 May, 31 August and 30 November year ends
 SSR: Submission of report for November 2022
 SETP: Filing of estimate for companies with 31 August year end



Aligning ESG Policy with Tax Strategy

What are the legal and financial impact of your ESG tax strategy transformation? #TalktoPwC

December 2022

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January 2023

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29	30	31				

Public Holiday(s)

- 2: Farmers' Day
- 25: Christmas Day
- 26: Boxing Day

Tax Compliance Due Dates

- 14** SSP: Payment for November 2022
- 15** WHVAT, PAYE and WHT: Reporting and payment for November 2022
- 21** VAT, NHIL, GETFL and CHRL on imported services: Reporting and making payment of tax for November 2022
- 30** VAT, NHIL, GETFL, CHRL and CST: Reporting and making payment for November 2022
- CIT: Filing of return and making outstanding payment for companies with 31 August year end
- CIT: Payment of quarterly tax for companies with 31 March, 30 June, 30 September and 31 December year ends
- SSR: Submission of report for December 2022
- SETP: Filing of estimate for companies with 30 September year end
- NFSL and FSRL: Payment of quarterly tax for companies in specified industries