

On Point

Ghana Tax News in a snapshot

This edition of **On Point** is focused on the Ghana e-Government initiative (GeGov), which is a new system aimed at computerisation and integration of business processes within the Ghana Revenue Authority (GRA) and the Registrar General's Department (RGD).

Benefits of the GeGov

With the implementation of the GeGov, it is expected that there will be online business registration, online filing of tax returns, online payments and online shared services. It is also expected that there will be joined up systems, namely between the RGD and GRA, National Identification Authority, Electoral Commission, Driver and Vehicle Licensing Authority, GRA Customs and Domestic Tax Divisions.

Launch of the GeGov

At a stakeholder interaction forum held for GRA Large Taxpayers on 26 October 2011, the GRA and RGD revealed that the GeGov project would be rolled out in three phases:

Phase 1, which is expected to go live in October/November 2011, will involve taxpayer and tax type registration on the GeGov for GRA, and company/business registration on the GeGov for RGD.

Phase 2 and Phase 3 will be launched in December 2011 and March 2012 respectively. Phase 2 will involve the application of the Total Revenue Integrated Processing System (TRIPS), which is a component of the GeGov to be used by GRA. Phase 3 on the other hand will involve working on additional TRIPS functionalities.

Whereas registration of new entities in GeGov

will take place countrywide, the initial data clean up will be focused in the Greater Accra Region and companies/businesses (including sole proprietors) which already operate businesses in the region will be required to re-register with the GRA and RGD.

During Phase 2, the re-registration will be extended to other regions, Ministries, Departments and Agencies (MDAs) and Metropolitan, Municipal and District Assemblies (MMDAs).

Registration/Re-registration of taxpayers and businesses

New taxpayers and businesses will be registered through the GeGov immediately. Existing taxpayers and businesses will be required to re-register by participating in a Data Clean-up exercise.

Upon re-registration, existing customers of both the GRA and the RGD should receive:

From the GRA	From the RGD
New Tax Identification Number (TIN)	New Registration Number
New TIN certificate	New Certificate of Incorporation/Registration
	New Certificate to commence business (if applicable)

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Where and when will the re-registration take place?

Registration forms can be downloaded for completion from the following websites:

www.gra.gov.gh

www.rgd.gov.gh

www.gcnet.com.gh/gegov/info

Thereafter, forms may be submitted to any GRA or RGD office. To facilitate matters, GRA has opened a Help Desk within RGD's premises in Accra. RGD and GRA have also agreed that re-registration can be initiated at GRA locations. At the GRA location, a TIN would be issued. This TIN would then be used for the necessary RGD re-registration.

The official commencement date of the re-registration process is yet to be communicated by the GRA and RGD. Taxpayers have been advised to await further communication.

Registration of employees

It is important to note that the re-registration process will also involve all the employees of the companies to be re-registered.

Individuals will be required to provide any of the following identification during registration:

- Voters' Card
- Driving License
- National Identity Card
- Passport

All employees of companies must be registered before January 2012 to permit Pay As You Earn (PAYE) to be processed online from January 2012. Registered employees will also be issued with a TIN.

Available PwC publications

Copies of the following PwC publications are available to be sent to you upon request:

- 2011 Tax Facts and Figures
- Top Ten Tax issues in Ghana's Oil and Gas Sector
- Oil and Gas Matters
- Tax Compliance Due Dates 2011; and
- Quick Guide to Setting up in Ghana.

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