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GRA



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ABOUT US

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PROFILE OF THE GHANA REVENUE AUTHORITY

INTRODUCTION

The Ghana Revenue Authority (GRA) was established by an Act of Parliament, Act 2009 (Act 791) merging the three revenue agencies that is the Customs, Excise and Preventive Service (CEPS), the Internal Revenue Service (IRS) and the Value Added Tax Service (VATS) and the Revenue Agencies Governing Board (RAGB) Secretariat into a single Authority for the administration of taxes and customs duties in the country.

GRA has been established to:

- Integrate Internal Revenue Service (IRS) and Value Added Tax Service (VATS) into domestic tax operations on functional lines.
- Integrate the management of Domestic Tax and Customs
- Modernise Domestic Tax and Customs operations through the review of processes and procedures with ICT as the backbone

It is envisaged that the integration of the revenue agencies will bring the following benefits to taxpayers and the tax administration:

- Reduced administrative and tax compliance cost
- Better service delivery
- Improved departmental information flow.
- Holistic approach to domestic tax and customs administration
- Enhanced revenue mobilisation

GRA has three main divisions. They are:

1. Customs Division (CD)
2. Domestic Tax Revenue Division (DTRD)
3. Support Services Division (SSD)

The three-winged structure merges the management support services of Finance, Administration, Research of the erstwhile agencies under one Support Services Division. This leaves the Customs Division and the Domestic Tax Revenue Division free to focus entirely on revenue collection.

VISION

The vision of GRA is;

“To be a world class revenue administration recognised for professionalism, integrity and excellence”.

MISSION

Our mission is, ***“to mobilise revenue for national development in a transparent, fair, effective and efficient manner”.*** We will achieve this through:

- ☐ Professional and friendly client services
- ☐ Promotion of voluntary compliance
- ☐ Application of modern technology
- ☐ Effective border protection
- ☐ A well trained, disciplined and highly motivated staff

CORE VALUES

- Integrity and fairness in our service delivery
- Teamwork, innovation and professionalism are our hallmarks



STRATEGIC GOALS FOR 2015 – 2017

1. Optimum revenue collection in a cost effective manner
2. Responsive customer service
3. Compliance with statutory non revenue obligation
4. A transparent tax environment to enhance voluntary compliance
5. A professional and credible organization

GOVERNANCE STRUCTURE

- The Authority is headed by a Commissioner-General
- There are three major Divisions - Domestic Tax Revenue, Customs and Support Services each headed by a Commissioner
- Taxpayers will be segmented into three identifiable groups based on defined criteria (Large, Medium and Small)
- Tax collection will be reorganised on functional lines rather than tax types
- The business processes of domestic taxes will be re-engineered and modernized to increase efficiency.

OBJECTS

The objects of the Authority are to:

1. Provide a holistic approach to tax and customs administration;
2. Reduce administrative and tax compliance cost and provide better service to taxpayers;
3. Promote efficient collection of revenue and the equitable distribution of tax burden and ensure greater transparency and integrity.
4. Ensure greater accountability to Government for the professional management of tax administration;
5. Improve information linkage and sharing of information among the Divisions of the Authority;
6. Provide a one-stop service for taxpayers for the submission of returns and payment of taxes;
7. Provide common tax procedures that enable tax payers to be governed by a single set of rules: and
8. Provide for other matters related to the improvement of revenue administration.

FUNCTIONS

In order to achieve the above objects, the Authority has been charged to perform the following functions:

- (a) Assess and collect taxes, interest and penalties on taxes due to the Republic with optimum efficiency;
- (b) Pay the amounts collected into the Consolidated Fund unless otherwise provided by this Act and other Acts;
- (c) Promote tax compliance and tax education;
- (d) Combat tax fraud and evasion and co-operate to that effect with other competent law enforcement agencies and revenue agencies in other countries;

- (e) Advise District Assemblies on the assessment and collection of their revenue;
- (f) Prepare and publish reports and statistics related to its revenue collection;
- (g) Make recommendations to the Minister on revenue collection policy; and
- (h) Perform any other function in relation to revenue as directed by the Minister or assigned to it under any other enactment.



INTERPRETATION OF THE GRA LOGO

PREAMBLE

GRA is a modern tax administration with visionary leadership that ensures fair and equitable revenue mobilization.

DEFINITION OF SYMBOLS AND COLOURS



GRA

The **Golden** eagle represent a strong and visionary leadership with relentless determination to optimize tax revenue while keeping a watchful eye on non- compliant taxpayers.

The **Cowry** represents national revenue.

The colour "**Blue**" signifies the sky being the limit of our effort at revenue mobilization.

The "**Yellow**" denotes the wealth of the nation from which revenue is mobilized.

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Online Services



- ▶ Customs Classification and Valuation
- ▶ Hs Code Database
- ▶ Online Tax Portal (DTRD)
- ▶ eMDA Portal (CUSTOMS)
- ▶ Report Fraud

Help - FAQ

- ▶ Registration / Re-registration
- ▶ Income Tax
- ▶ VAT
- ▶ Customs
- ▶ Post Clearance Audit

Gallery



