



Ghana Revenue Authority

Mission

"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."

Vision

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

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), 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

GRA has three main divisions. They are:

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

The Customs Division is responsible for collection of Import Duty, Import VAT, Export Duty, Petroleum Tax, Import Excise and other taxes.

The Customs Division also ensures the protection of revenue by preventing smuggling. This is done by physically patrolling the borders and other strategic points, examination of goods, and search of premises, as well as documents relating to the goods. As a frontline institution at the country's borders, Customs Division also plays a key role in surmounting external aggression and maintains the territorial integrity of Ghana. Customs Division is part of the country's security network.



In addition to these functions, Customs Division performs agency duties on behalf of other government organizations and Ministries by seeing to the enforcement of laws on import and export restrictions and prohibitions

Objective

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.

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