	TYPE OF VEHICLE	IMPORT DUTY (%)	VAT (%)	NHIL (%)	ECOWAS LEVY (%)	EDIF (%)	EXAM (%)	PROCESSING FEE (%)
(I) a)	Ambulance	0	0	0	0.5	0.5	1	-
b)	Hearse	0	12.5	2.5	0.5	0.5	1	1
(II)	Motor Cars							
a)	Motor cars including Cross Country and Estate Cars:							
	Of a cylinder capacity not exceeding 1900 cc;	5	12.5	2.5	0.5	0.5	1	-
	Of a cylinder capacity exceeding 1900 cc but not exceeding 3000 cc;	10	12.5	2.5	0.5	0.5	1	-
	Of a cylinder capacity exceeding 3000 cc;	20	12.5	2.5	0.5	2.5	1	-
b)	Designed for travelling on snow; golf cars and similar vehicles	20	12.5	2.5	0.5	0.5	1	-
III)	Motor vehicles designed to carry ten (10) or more persons (for example buses and coaches).	5	12.5	2.5	0.5	0.5	1	-
IV)	Motor vehicles designed to carry thirty (30) or more persons.	0	12.5	2.5	0.5	0.5	1	1
V)	Motor vehicle for the transport of goods such as trucks, tippers and lorries	5	12.5	2.5	0.5	0.5	1	-
VI)	Tractors of H.S. Code 8701							
1	Pedestrian Controlled tractors – 8701.10	0	0	0	0.5	0.5	1	-
2	Road tractors for semi-trailers - 8701.20	5	12.5	2.5	0.5	0.5	1	-
3	Track - laying tractors - 8701.30	0	0	0	0.5	0.5	1	-
4	Others - 8701.90	0	0	0	0.5	0.5	1	-

VII)	Special purpose vehicles of H.S. Code 87.05 (for example workshop vans, breakdown vehicle and mobile showrooms)	0	12.5	2.5	0.5	0.5	1	1
VIII)	Motor Bikes	0	12.5	2.5	0.5	0.5	1	1
IX)	Bicycles	0	0	0	0.5	0.5	0	1

TAXES ON VEHICLES

VALUATION OF USED VEHICLES

For the purposes of levying taxes the value of a vehicle shall be deemed to be the Home Delivery Value depreciated as below plus the Freight and Insurance as stipulated under section 90 of PNDC LAW 330, 1993.

A. **Where the age of a used motor vehicle does not exceed six months** - The price shall be deemed to be the first Purchase Price
B. **Where the age exceeds six months but does not exceed one and a half years** - Eighty five per centum of the first Purchase Price
C. **Where the age exceeds one and a half years but does not Exceed two and a half years** - Seventy per centum of the first Purchase Price
D. **Where the age exceeds two and a half but does not exceed five years.** - Sixty per centum of the first Purchase Price
E. **Where the age exceeds five years** - Fifty per centum of purchase price

Frequently Asked Questions

YOUR QUESTIONS ON IMPORTATION OF GENERAL GOODS ANSWERED?

Q.1 What are the requirements for one to go into import business?
Ans. You need to do the following:

1. Register your company with the Registrar General's Department and obtain a certificate.
2. Register with the Internal Revenue Service (IRS) and obtain a Tax Clearance Certificate.
3. Apply for a Tax Identification Number (TIN) from the Revenue Agencies Governing Board.

Q.2 What follows after obtaining the documents?
Ans. While awaiting the arrival of the goods, you may submit the following documents to an Inspection Company for a Final Classification and Valuation Report (FCVR). Back to top

1. Original Bill of Lading/Airway Bill
2. Attested invoice(s)
3. Packing List

Q.3. What is a Final Classification and Valuation Report (FCVR)?
Ans. A Final Classification and Valuation Report is a report issued by an Inspection Company to an importer classifying the goods imported and also indicating their value.

Q.4 Is the FCVR enough to enable importer clear goods from the ports?
Ans. The FCVR has to be added to other documents such as the Import Declaration Form (IDF) obtained from the Ministry of Trade and Industry, the TIN and a Tax Clearance Certificate and the Customs Single Administrative Document (SAD) to begin the clearing processes.

Q.5 What are the clearing procedures?
Ans. One can start the clearing processes with the following documents.

1. Original Bill of Lading/Airway Bill
2. Attested Invoice(s)
3. Packing List
4. FCVR
5. IDF
6. Tax Clearance Certificate

7. TIN

Procedures:

1. Fill and submit Customs Declaration electronically to Ghana Customs Management System **(GCMS)** through the Ghana Community Network (GCNet) where the facility is available

- Where there is no GCMS/GCNet facility, purchase and complete the Single Administrative Document (SAD) at the station of importation.

1. When the Declaration is validated, pay relevant duties at the bank
2. Proceed to the Customs Long room with hard copy of Declaration and other import pay-in-slip together with SAD to the Customs cashier for processing.
3. Proceed to the Outdoor (where goods are deposited) for examination and/or release of goods

Q.6 Does the importation of trade tools attract import duties and taxes? I am a carpenter and I intend to import my professional tools into the country.
Ans: The CEPS has concessions for professionals who are returning home with their professional tools. Under the law, all professional tools are free of duty. These concessions go for all professionals including carpenters, doctors, and engineers etc. You may therefore import your carpentry tools without payment of duties and taxes.
NOTE: Other concessions granted under this dispensation cover passengers, especially those who have stayed outside the country for more than 12 months. These passenger concessions include personal effects.
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Q.7 What are removal articles?
Ans. These include movable personal belongings or effects, domestic appliances, household provisions normally kept in stock, collectors pieces, pet animals, and also any equipment (other than agricultural, commercial or industrial plant) necessary for the exercise of the calling, trade or profession of the passenger.
NOTE: Removal articles do not include arms, ammunitions and motor vehicles.

Q.8 Can one import weapons (arms and ammunitions) into the country during a visit?
Ans. According to Ghanaian laws, arms and ammunitions are restricted items and can only be imported after issuance of a special permit by the Ministry of Interior.

Q.9 I intend visiting Ghana with my family this year with a portable TV set, radio and photographic materials and return with them after the visit. Will these attract duties?
Ans. Items temporarily imported for personal use are free from payment of duty but they will have to be declared to the CEPS official on duty who will issue an appropriate form to cover their exportation. The officer will also request payment

of a deposit to secure the goods,

Q.10 My uncle wishes to go into the import of text books and educational materials. What are the taxes?
Ans. Educational materials, particularly text books, are free of duties and taxes.

Q.11 Does CEPS assess duties on goods in similar containers equally? E.g. I wish to suggest that goods in 20-footer containers should attract equal duties.
Ans: This suggestion cannot be accepted where the contents are different. For example, importer "A" may import vehicle engines while importer "B" may go for used vehicle tires in two different containers. Since the two items are not the same, and therefore may attract different duties and taxes the CEPS cannot impose equal duties.

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Q12. Can one import any brand of soap and machines into the country? I have purchased some medicated soaps and gambling machines to be used in the country.
Ans: Click here for answer in PDF format

Q13. What are the taxes on commonly imported commodities?
Ans: Click here for answer in PDF format

QUESTIONS AND ANSWERS ON IMPORTATION OF VEHICLES

Q.1 What are the laws governing the importation of vehicles into Ghana?
Ans: The laws governing the importation of vehicles into Ghana is the Ghana Customs, Excise and Preventive Service (CEPS) (Management Law) PNDCL 330 of 1993, Sections 46, 47, 48, 78-94, 123-192. This law is complemented by CEPS (Management) Act 1998, (Act 552), Act 565, Act 598 of 14th April, 2001, Commissioner's Orders and other Service instructions on vehicles.

Q.2 How are vehicles categorized and identified for tax purposes?
Ans: By the engine capacity e.g. 1.6cc, 2.0cc, 2.5cc, etc.

1. By the seating capacity e.g. 5, 10, 30, 50 persons
2. By usage/purpose e.g. Buses, trucks, tippers, lorries etc
3. By age

Q.3 How is the age of a motor vehicle calculated?
Ans: The age of a motor vehicle imported under the law is calculated with effect from the year in which the motor vehicle was first manufactured. The age of a vehicle is a crucial determinant in valuation for duty purposes. In arriving at the age of vehicles, CEPS uses **the model year reckoning index** which normally gives

a round year age point e.g. 1990 or 2000 or **the dealer chart matrix.**

Q.4 What is a model year reckoning index?

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Ans: The model year reckoning index vehicles are those whose ages can be determined from a letter in the 10th position in a 17 character rotation counting from the left. Such vehicles include:

1. All US and Canadian vehicles
2. All Korean vehicles
3. Japan (Mitsubishi, Isuzu)
4. German (Opel, VW, Audi)
5. Sweden (Volvo, Saab)

For example, an Opel Vectra vehicle with the chassis number viz: WOL000087N1658971 is a 1992 model.

Q.5 Which type of vehicles have their ages falling under year of manufacture?

Ans: They are the vehicles whose age can be determined from charts based on the records of manufacturers' batches of production. Such vehicles include: German, Japanese and Dutch vehicles e.g. Mercedes Benz, M.A.N Diesel, Toyota, Nissan, DAF etc. These vehicles have their ages determined by reading a chart furnished by the dealers of the type of vehicle.

NOTE: The use of log sheets and seat belts alone to check or confirm the age of vehicles is not reliable. What is on log sheets are more often dates of first registration of such vehicles and not dates of manufacture.

Q.6 Are there any obligations to be met by vehicle dealers?

Ans: Yes. Section 92 (i) of PNDCL 330 stipulates that any dealer/importer shall furnish the Commissioner of CEPS with the following information:

1. the year of manufacture
2. the make and model of the vehicle
3. the name and address of the manufacturer of the vehicle and
4. the home delivery value of the vehicle.

Q.7 Does CEPS have up to date data on vehicles?

Ans: Yes**.** Data has been collected and collated on the values and ages of vehicles over the years. Manufacturers and dealers of motor vehicles have furnished CEPS with brochures, booklets and other documents which give the values and other information on the vehicles.

Q.8 Why does the Customs use the Home Delivery Value to determine the duties and taxes to be paid on a used vehicle but not the importers purchase price?

Ans: The importer's purchase price is accepted when the imported vehicle is new. However for Customs purposes, the value of a used vehicle is deemed to be the Home Delivery Value (HDV) depreciated as provided in Section 90 of CEPS Management Law (PNDCL 330, of 1993) plus freight and insurance (i.e. 0.875% of

C & F) to arrive at Cost, Insurance and Freight (CIF) value.
To be fair to all importers bringing in vehicles from various countries all over the world, and considering the fact that prices differ from country to country and place to place, the Customs deems the use of the HDV as the most appropriate way of determining duties and taxes to be paid on vehicles.

Q.9 What is the first purchase price?
Ans: Section 90 (7) of the Law indicates that the "first purchase price", means the "price at which the type of motor vehicle in question is usually sold for use when new by a dealer in the country of manufacture".

Q.10 Are there other obligations to be met by the vehicle importer?
Ans: Yes. Section 92 (i) of PNDCL 330 stipulates that any dealer/importer shall furnish the Commissioner of CEPS with the following information:

1. the year of manufacture
2. the make and model of the vehicle
3. the name and address of the manufacturer of the vehicle and
4. the home delivery value of the vehicle.

Q.11 What rate of duty and taxes apply to the importation of vehicles?
Ans: All vehicles imported into the country unless specifically exempted under the PNDCL 330 or other enactment attract the following:

1. Import Duty - (0%, 5%, 10%, and 20%)
2. Import VAT - (0% or 12.5%)
3. National Health Insurance Levy - (0% or 2.5%)
4. ECOWAS Levy - (0.5%)
5. Export Development Fund (EDIF) – (0.5%)
6. Examination Fee - (1%)

In addition, the various categories of vehicles attract overage penalty when they are more than ten years old.

Q.12 A friend imported a VW Passat vehicle and paid taxes far lower than what I paid on a similar vehicle I imported. When I enquired, I was told that the cubic capacity and the age of my vehicle were different from that of my friend. What has cubic capacity and the age of a vehicle got to do with the duties and taxes on a vehicle?
Ans: CEPS uses the Home Delivery value, the Cubic Capacity (CC) and the age (where the vehicle is more than 10 years old) to compute taxes on vehicles. For detailed information on this refer to the Vehicle Importation pages.

Q.13 My vehicle was cleared on exemption from payment of duty as a diplomat. How do I dispose of it after my duty tour?
Ans. You may apply to the Commissioner of CEPS declaring your intention to sell the vehicle. You may attach copies of all relevant documents covering the vehicle to your application. The duties and taxes involved would be worked out for the buyer to pay.

DRAWBACK

1. WHAT IS DUTY DRAWBACK?

a. This is a refund on import duties after the importer re exports previously imported products (Same-state Drawback)

b. It is also a refund of import duties paid on imported raw materials used in the production of finished goods and exported (Material Drawback)

If both imported inputs and domestic inputs of the same, kind and quality are used to manufacture goods, which are exported, then drawback of the duty which was paid on the imported inputs is payable on the exports. It is immaterial whether the actual imported input or the domestic input of the same kind and quality was used in the exported article.

2. LEGAL BACKGROUND

The Duty Drawback Regime is legally backed by sections 40-42 of CEPS (Management) Law of 1993, P.N.D.C. Law 330.

3. WHO BENEFITS FROM DUTY DRAWBACK?

Any person/firm who imports finished products and re-exports them or any manufacturer who uses imported raw materials in the manufacture of products and exports them is entitled to claim a duty drawback.

4. WHEN IS DRAWBACK DUE?

It is due when there is ample evidence that the goods have duly been re-exported the evidence being:

a. Either Ghana Customs export documents endorsed by Customs authorities in both the exporting and importing countries or

b. A "landing certificate" from the importing country (where required).

5. HOW DO I CLAIM DRAWBACK?

Submit an application for claim of the drawback together with the under-listed documents for processing by the Duty Drawback Office at the CEPS Headquarters:

a. Certified copies of the import documents
b. Import duty payment receipts (or certified copies)
c. Drawback Debenture Form (Form C3)
d. Statement of Composition Form (Form C2A) in case of Material drawback

6. HOW LONG SHALL I WAIT?

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Where documents submitted are authenticated, the maximum period for processing the claim i.e. from date of submission to the time of payments, is five (5) working days.

7. IS THERE A TIME LIMIT FOR CLAIMS?

Duty drawback can be claimed only within twelve (12) months from the date of your first export. It is, however, advisable to put in your claim quarterly i.e. every four (4) months.

8. HOW FAST IS PAYMENT MADE?

The Government of Ghana has established an escrow account with the Bank of Ghana into which monies are paid for the purpose of satisfying the duty drawback needs of exporters.

9. WHO CAN APPLY?

(a) The DIRECT EXPORTER, that is the firm or individual whose name appears on the import/export entry or declaration, is the party entitled to drawback. However, the right to drawback can be endorsed by the exporter to a supplier.

(b) An INDIRECT EXPORTER, such as an importer, manufacturer or merchant that supplied duty-paid materials for exports, can claim drawback if:

   (i) the exporter waives the right to drawback by endorsing the Form C.3 (The Drawback Debenture Form) and sharing the export documents; and

   (ii) proof of delivery of duty paid goods, from the importer who paid the duties through to the direct exporter is provided.

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FURNISHING OF RETURN OF INCOME

Any person engaged in business shall furnish a return of income for a year of assessment not later than 4 months after the end of a basis period ending within the year.

The return of income shall be in the form and manner prescribed by the Commissioner, and state the information required. Examples of the return forms are Income Tax Form 21 for Individuals, Income Tax Form 21A for Employees with employment income only, Income Tax Form 22 for Partnerships and Income Tax Form 22A for Companies.

The return shall include a declaration that it is complete and accurate and it shall be signed by the person making it.

A person carrying on a business shall in addition to the return of Income furnish a separate statement of income and expenditure and a statement of assets and liabilities for each business undertaking carried on within that business. If for instance a person owns a shop, hotel and transport businesses he is expected to prepare separate accounts for each of the business undertakings.

Where a person has a basis period that is different from the year of assessment, a return of Income shall be filed by the last day of the fourth month following the end of the basis period. For example, if a person has a basis period ending on 30th June, that person's return for the year of assessment in which his twelve months end must be furnished by 31st October.

The Commissioner is empowered under the Internal Revenue Act 2000, Act 592, in certain circumstances, to require a person or his trustee, as the case may be, to furnish a return for a period less than twelve months. The Commissioner may exercise this power when a person dies, becomes bankrupt, is wound-up, or goes into liquidation, is about to leave Ghana indefinitely or is about to cease activity in Ghana or the Commissioner otherwise considers it appropriate.

Where a person fails to furnish a return, the Commissioner may by notice in writing appoint an agent to prepare and furnish the return on behalf of that person.

CASES WHERE RETURN OF INCOME IS NOT REQUIRED

Unless the Commissioner has requested otherwise by notice in writing, the following persons shall not furnish a return for a year of assessment.

a) A non-resident person who has not derived any income from Ghana during a basis period ending within the year or where withholding tax which is a final tax is charged on payments made to that person.
b) A resident individual
i) who is an employee whose income for a year of assessment consist exclusively of income from an employment.
ii) who has no chargeable income for the year or whose chargeable income for the year is subject to the NIL rate of tax.

EXTENSION OF TIME TO FURNISH A RETURN OF INCOME

A person required to furnish a return of income may apply in writing to the Commissioner for an extension of time to furnish the return and the application must be made by the due date for furnishing the return.

Where an application is made and the Commissioner is satisfied that the person is unable to furnish the return by the due date because of that person's absence from Ghana, sickness or other reasonable cause, the Commissioner may by notice in writing grant an extension of time for a period not exceeding two months.

If a person is dissatisfied with the Commissioner's decision on the application for extension of time, that person can challenge the decision within 30 days in writing stating the precise grounds of the challenge.

However the granting of an extension of time for furnishing return does not alter the due date for payment of tax.

I. FILING OF TAX RETURNS FOR 2004 IN THE YEAR OF ASSESSMENT 2005.
II. EMPLOYERS TO FILE RETURNS ON BEHALF OF EMPLOYEES

1. Under Section 72 of the Internal Revenue Act 2000 (ACT 592), all self-employed persons and companies are required to file their income tax

returns with the Internal Revenue Service by the end of the fourth (4th) month after the end of their basis period.

Companies whose assessment year ended on 31st December, 2004, and all self-employed persons must therefore file their tax returns by 30th April, 2005.

2. Under Section 35 of Internal Revenue Regulations 2001 (L.I. 1675), all Employers are required to file returns on behalf of their employees for each year of assessment. Employers are therefore requested to file returns for all their employees on or before 30th April 2005, to ensure that their employees continue to enjoy their reliefs upfront.

WHAT YOU NEED AS:

A. A SOLE-PROPRIETOR
If you are running a one-person business, you will need a BUSINESS REGISTRATION CERTIFICATE and a REGISTRAR - GENERAL FORM 'A'

B. PARTNERSHIP
If you are in partnership, you will need certified true copies of:
a. Partnership Agreement
b. Certificate of Incorporation of Partnership
c. Registrar-General's application form(for manufacturing concerns)

C. LIMITED LIABILITY COMPANY
If your business is a Limited Liability Company, you will need certified true copies of: -

a. Certificate of Incorporation
b. Certificate to Commence Business
c. Company's Regulation
d. Manufacturing Certificate(for manufacturing concerns)
e. Vending Agreement (if company was purchased).

WHAT HAPPENS NEXT?
Your Tax Office will issue you with the following forms for completion and submission:

A. A SOLE-PROPRIETOR
1. IT Form 21 (Return of Income-Individual)
2. IT -Forms 299B (Application Form for Registration of Trade, Business, Profession or Vocation)

B. PARTNERSHIP
1. IT Form 22 (Return of Income Partnerships)
2. IT Form 299 B (Application Form for Registration of Trade, Business, Profession or Vocation
3. IT Form 21 (Return of Income Individual) to each partner in Partnership

C. LIMITED LIABILITY COMPANY
1. It Form 22A (Return of Income-Limited Liability Companies)
2. IT Form 299B

The Tax Office will then have a chat with you about your business.

TIN REGISTRATION

WHAT IS TIN?
This is a unique TAXPAYERS IDENTIFICATION NUMBER given to taxpayers for official transactions with

a. the Internal Revenue Service
b. the Customs, Excise and Preventive Service
c. the Value Added Tax Service
d. the Controller and Accountant General
e. the Registrar General's Department
f. District, Metropolitan and Municipal Assemblies
g. and any other public institution the Minister of Finance may prescribe.

WHO REGISTER FOR TIN?
Any person liable to tax or required to withhold tax at source is enjoined to register with the TIN Secretariat for this unique number.

HOW IS THE REGISTRATION DONE?
The registration is done upon application to any IRS Office throughout the country.

CAN I REFUSE TO REGISTER FOR TIN?
No, because any person who fails to register for TIN cannot

a. clear any goods in commercial quantities from any port or factory
b. register any title to land, interest in land or any document affecting land
c. obtain any Tax Clearance Certificate from the IRS, CEPS or VAT Service
d. receive payment for the supply of goods or service from the Accountant General or any District Assembly.

Note: Persons already Registered for VAT: Any person already registered by the Value Added Tax Service and issued with an identification number is treated as having been issued with TIN.

WHAT DO I NEED TO DO AFTER THE REGISTRATION?
The most important thing is to keep accurate records of all your business transactions, and the receipt, bills, bank statements, cheque stubs etc. to back them up. You can get various sorts of accounts books for recording the figures. It may also be helpful to have an accountant or accounts clerk for your books.

At the end of each year of trading, your tax office will want a copy of your accounts showing the amount of profit you have made. Brochure IRS 06 "STARTING IN BUSINESS" gives useful advice on how profits are calculated for tax purposes.

To work out the profit you will need to know the details of everything paid in or owed to the business, and everything paid or owed out of it. This will include all your business expenses and any money or items you have taken out of the business for your private use.

If some of your expenses are partly business and partly private eg. rates, lighting, telephone, (where your office is in the same building as your home) or motor expenses in the case where the car is for both business and private use, you have to state so. You and your Tax Office will have to agree on the part which represents business use.

The Tax Office will need to be satisfied that your accounts give a true picture of your business. If you are self-employed, you will normally rely on your business accounts to make a correct return of your income. If you are the owner or director of a Limited Liability Company you will rely on the business accounts to ensure that the Company's profits are correctly returned.

The IRS has a responsibility to ensure that returns are correct. If the returns are not acceptable then the Tax Office will want to look into your tax affairs, examine your books of accounts and interview you. If your records are not good enough to produce proper accounts, your tax assessment might then be based on an estimate of your business activity and the tax could be higher.

It is therefore advisable to keep full and accurate records of our business not only for your own use and your accountant, but also for the Tax Office, so that they can be sure your tax returns are correct.

IMPOSITION OF INCOME TAX

Any person who earns income from employment, business and investment is liable to tax for each Year of Assessment. The Year of Assessment is from 1st January to 31st December of the same year.

CHARGEABLE INCOME: This is the person's assessable income for that year from each business, employment and investment less allowable deductions, capital allowances and /or personal reliefs.

INCOME FROM A BUSINESS: A person's income from a business is that person's gains or profits from any business carried on for whatever period of time by that person. The income may include amounts accruing to or derived by that person from any investment during any basis period.

BASIS PERIOD

This defines the income to be assessed to tax in a particular Year of Assessment. While a Year of Assessment is a government financial year during which taxes are levied, a basis period applies to a period within the Year of Assessment in which a person is assessed to tax.

Before the coming into force of the Internal Revenue Act 2000, (Act 592) individuals, partnerships and companies or body of persons could choose their own accounting dates. However, with the enactment of Act 592, individuals and partnerships are required to adopt the government's accounting date of 1st January to 31st December, of the same year as their "basis period".

HOW IS TAX CALCULATED
The Income Tax year runs from January 1 to December 31 of every year. So January 1 2002 to December 31 2002 is the 2002-Year of Assessment.

You are required to complete a tax return form at the end of each Year of Assessment. You may receive a provisional assessment at the beginning of each year as the Commissioner of IRS, is empowered to raise provisional assessment on every person chargeable with tax.

You may pay each year's tax liability in four equal installments by March 31, June 30, September 30 and December 31 of every year.

Brochure IRS 06 "STARTING IN BUSINESS" tells you more about the tax you have to pay. Your accountant, if you decide to have one, will also be able to help you.

YOU SHOULD SET ASIDE MONEY REGULARLY SO THAT YOU WILL BE ABLE TO PAY YOUR TAX WHEN IT BECOMES DUE

WHAT ABOUT PAY AS YOU EARN (PAYE) FOR MY EMPLOYEES?
If you take someone on to work for you, (even your wife, husband or child), you may have to deduct tax and Social Security from their earnings, and pay the employer's share of 12.5% of the Social Security Contributions.
If you are thinking of taking someone on, talk to your Tax Office. They will answer some of your questions about PAYE and show you how to fill out IT Form 51 (Employers Schedule of Monthly Deductions). You may also collect IT Form 54 from your Tax Office. This form contains particulars to be furnished in respect of a new employee.

TAX PAYER'S CHARTER

You have important rights and entitlements as a taxpayer. You are entitled to expect:

Help And Information

• The Staff of the Internal Revenue Service will help you in every reasonable way to know your rights and to understand and meet your obligations under the tax laws. To be able to do this, the Internal Revenue Service expect that you will give them the full facts they need to decide how much tax you should pay.

Courtesy And Consideration

• The staff of the Internal Revenue Service will at all times carry out their duties courteously and promptly.

FAIRNESS

• You will have your tax liability decided impartially and be required to pay only the amount of tax properly due according to the law.

• You will be treated in the same way as other taxpayers in similar circumstances.
• You will be presumed to have dealt with your tax affairs honestly, unless there is reason to believe otherwise.

PRIVACY AND CONFIDENTIALITY

• Information about your tax affairs which is supplied to the Internal Revenue Service will be treated in strict confidence and used only for purposes allowed by law.

INDEPENDENT APPEAL AND REVIEW
• You may ask the Internal Revenue Service to look again at your case, if you think your tax bill is wrong or they have made a wrong decision, or they have handled your tax affairs badly. Your case can be reviewed by the Head of the District Office you are dealing with. If you are still not satisfied, you may take the matter up with the IRS Regional Head, or with its Headquarters. Beyond that, you have important rights to independent appeal.

You may appeal against your tax bill to a Court of competent jurisdiction

If you are still not satisfied you may finally appeal to the Court of Appeal and to the Supreme Court on matters of law only.

CD Link: Tax Payer’s Charter (full Document)