

INTERNAL REVENUE SERVICE



TAXPAYER'S CHARTER
IRS 02



TAXPAYER'S CHARTER

We are the INTERNAL REVENUE SERVICE (IRS) under the Ministry of Finance and Economic Planning of the Republic of Ghana. We are a public service organization charged with direct tax administration.

MISSION

To effectively and efficiently administer the tax laws through a well – trained and motivated staff in order to maximize tax revenue.

VISION

To excel as an effective tax administration agency that applied the tax laws fairly, efficiently and with integrity in order to maximize tax collection for national development.

FUNCTIONS

- Identify all taxpayers
- Assess the taxpayer to tax
- Collect the tax
- Pay all amounts collected into the Consolidated Fund

WE ARE RESPONSIBLE FOR:

- The administration of direct taxes – ie Income Tax, Gift Tax, Capital Gains Tax and Stamp Duty.
- Imposition of penalties for taxes in default.
- Review of tax cases.
- Refund of overpaid taxes.
- Granting of individual / personal reliefs where applicable.
- Granting of tax incentives to business entities.
- Issuance of Tax Clearance Certificate (TCC) to cover transactions where necessary.

WE STRIVE FOR:

- Fairness in tax assessment
- Convenience to clients by bringing our services to their doorsteps
- Enhanced client consciousness and voluntary compliance through a sustained taxpayer education.
- Provision of information in an open, supportive and transparent manner.
- Creation of a warm and friendly environment for the conduct of business.
- Privacy and Confidentiality in our dealings with clients.
- Improvement in tax administration through adoption of modern technology and processes.
- Efficiency and effectiveness through the development of new procedures and by encouraging Research and Development.
- Continuous improvement in service delivery through systematic human resource development.
- Accountability in our dealings with clients.
- Professional ethics among our staff

YOUR RIGHTS AND OBLIGATIONS:

INFORMATION

- IRS will provide clients with the requisite information.
- IRS will publicise all changes in the Tax Law.
- Tax literature, brochures and other information will be available at all IRS offices throughout the Country.
- IRS will continuously inform and educate clients through the mass media.
- IRS will send quarterly reminders to enable clients meet their obligations on schedule.
- IRS will carry out random visits to business premises to know and appreciate clients' problems at first hand.
- Suggestion boxes will be placed at the receptions of **all** IRS offices to elicit feedback and suggestions.

COURTESY AND TRANSPARENCY

- Staff of the IRS will help clients in every reasonable way to know their rights and to understand their obligations by effectively communicating these to them.
- Staff of the IRS will at all time carry out their duties courteously and promptly.
- Client will have their tax liability decided impartially and by required to pay only the amount of tax due according to the law.
- IRS will treat everyone equally by applying the law consistently and impartially.
- Information about client's tax affairs will be treated in strict confidence and used for purposes allowed by law only.
- Clients have the right to ask the IRS to review their case if they are dissatisfied with their assessment.
- A case can be reviewed by the manager of the Local Tax Office.
- If still dissatisfied, the client may take the matter up with the IRS Regional Director or with the Headquarters.
- Beyond that, the client may finally appeal to the Court of Appeal and to the Supreme Court on matters of law only.

OUR SERVICE STANDARDS

We are committed to delivering excellent service and promise to:

- Issue Registration Certificates to clients within **one day** on receipt of all documents.
- Acknowledge receipt of all letters received **within one (1) week from date of receipt**.
- Examine accounts submitted within six weeks.
- Issue Tax Clearance Certificate (TCC) to clients in good standing in a day.
- Client Service Units will be set up at Headquarters and Regional Offices to handle client's complaints and enquiries.

WHAT WE EXPECT FROM THE PUBLIC

IRS expect you to:

- Give them accurate and complete information to enable us serve you better.
- Satisfy all registration requirements.
- Always quote your Taxpayer Identification Number (TIN) on all correspondence.
- **Notify the Service on:**
 - Commencement of Business
 - Cessation of Business
 - Relocation of Business
 - Location of New Branches

- Engagement of employees including expatriates
- Receipt of Gift
- Sale or transfer of interest in buildings, business or business assets including land, goodwill, shares in Companies.
- The death of a business partner or Director.

Payments

- Pay all taxes on quarterly basis on or before the due date
- Pay all withholding taxes including PAYE, dividend etc. on or before the due date.
- Demand receipts for all payments made.
- Avoid issuance of dud cheques.
- File your returns regularly on due date
- Respond promptly to queries raised on returns.
- **Rent**
 - Declare all properties and rent income properties to IRS.
 - Notify the Service when you rent a property.
- Volunteer information on business and business assets.
- Be courteous and polite to our staff and demand the same from them.

SPECIFIED FEES FOR REGISTRATION OF BUSINESS

Registration with the Internal Revenue Service is done only once.

Categories	Reg. Fees
Companies	GH ¢ 10.00
Professionals (Lawyers, Dentists, Engineers, Accountants, Pharmacists, Valuers, Architects and analogous Professionals)	GH ¢ 10.00
Self – Employed other than Professionals	GH ¢ 7.50
Small – scale self – employed persons	GH ¢ 5.00

Further details may be obtained from IRS website where various forms can also be downloaded.

COMPLAINTS

Comments and complaints on income tax administration can be sent first to the District Manager of your Local Tax Office. If you are still not satisfied, you may contact:

Mail : Assistant Commissioner

Public Relations and Tax Education
P. O. Box 2202 Accra-Ghana
Tel: 021-662032

Location : Off Starlets 91 Road

Opposite Ohene Djan Sports Stadium, Ministries, Accra

E-Mail : info@irs.gov.gh

Fax : 233 (0)21664938

Website : www.irs.gov.gh

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IRS Your Partner In National Development