



Registration / Re-registration under the Ghana eGovernment Project



Ghana Revenue Authority - Introduction

- Public Financial Management reform
- December 2009 - The Ghana Revenue Authority Act 2009, Act 791
- Integration of Erstwhile IRS, VATS, CEPS and RAGB



Objectives

- Integrate the management of the three revenue agencies
- Modernise Customs operations through the review of processes and procedures
- Integrate and modernise the operational arms of the erstwhile Internal Revenue Service (IRS) and the Value Added Tax Service (VATS) into the Domestic Tax Revenue Division



GRA and GeGov

Total Revenue Integrated Processing system (TRIPS™)

- DTRD Tax Administration Software
- Integrated with GeReg (Government e-Registration)
- Interfaces with NIA, EC and DVLA
- Interfaces with GCMS and GIFMIS



GRA Application - TRIPS

- Registration (GRA / RGD)
- Returns Processing
- Exemptions
- Taxpayer Accounting
- Revenue Accounting
- Refunds
- Revenue Collection
- Enforcement/Debt Management/Compliance
- Objections And Appeals
- Audit & Visit
- Risk Analysis



Phase 1 : Registration

Phase 1 of the Project will go live in October 2011 this will include:

- Taxpayer and Tax Type registration on the new tax system for GRA (TRIPS)
- Company / business registration on the new registration system for RGD (GeREG)

Major Registration Activities:

- Registration
- Re-registration



TIN and Registration

- TIN (Tax Identification Number) is a requirement for RGD and GRA registration.
 - all promoters (directors, shareholders, partners, company secretaries etc) of RGD registered organizations are required to have a TIN before they can register the business entity.
 - enhance identification of natural persons and the registration process is to improve quality of data and information (NIA, EC, DVLA, passport)



Registration - New Organisations / Tax Payers

From October 2011 - All **New** Organisations (Businesses) / Taxpayers will **register** through the new system .

- **RGD initiated (GeReg)**
 - Companies (Limited by Shares / Guarantee)
 - Unlimited Liability Company
 - Public Limited Liability Company
 - External Company
 - Subsidiary
 - Partnership and Sole Proprietors



Registration - New Organisations / Tax Payers

•GRA initiated (TRIPS)

- MDA (Ministry, Department and Agency)
- MMDA (Metropolitan, Municipal and District Assembly)
- Co-operative
- Foreign Mission / International Org.
- Trust
- Public Institution
- Individuals and other business entities not listed



Re-registration - Existing Customers

Existing Organizations (Businesses) / Tax Payers must **Re-register** on the new system.

What is Re-registration?

Existing customers of both GRA and RGD will be required to re-register and on that basis shall receive:

- From GRA
 - New Tax Identification Number (TIN)
 - New TIN certificate



Re-registration - Existing Customers

From RGD

- New Registration Number
- New Certification of Incorporation / Registration
- New Certificate to Commence Business (if appropriate)



Re-registration Modalities

To facilitate re-registration RGD and GRA have agreed that re-registration can be initiated at GRA locations as a one stop shop for TIN generation

- The promoters can get their Individual TIN from GRA.
- Data Entry Staff will enter RGD re-registration data for the generation of TIN
- The RGD business registrant will follow up with RGD for the issuance of new business certificate.



Why New Registration System?

The main reasons for new registration are:

- Improve quality of customer records
- Facilitate improved levels of services
- Act as a basis for access to online Government services:
 - Online filing of Tax Returns
 - Online payments
 - Communications via email, SMS and Chat
 - Online appointment and scheduling
 - Portal



Where Will Re-registration Take Place? – GRA Customers

- Registration and re-registration exercise will be nationwide.
- However processing of the forms will be concentrated in Accra. (Pilot sites)
- Note for businesses: **all employees** of businesses that are re-registering should have their employees **re-/register for TIN before Jan 2012** to enable PAYE to be processed.
- All employees engaged should have a TIN – GRA will be working with businesses to register or re-register employees



Who must re-register? – RGD Customers

- The first phase of re-registration exercise will be concentrated on companies / businesses / partnerships / subsidiaries currently registered in Greater Accra.
- Eventually all businesses countrywide will need to re-register but this will be done in a phased manner. Further communications will be issued at appropriate time.



When will re-registration take place?

Phase 1 – October to December 2011

- Greater Accra region:
 - Companies / Businesses - including sole proprietors (GRA and RGD)
 - Individuals including employees of all Re-registered businesses (GRA only)

Phase 2 – January to June 2012

- Other Regions
- MDAs / MMDAs

Locations will be communicated in due course



Aims Of Registration / Re-registration

The aims of registration include the following:

- To record the particulars of taxpayers for identification and information. (ID, Certificates and Letters)
- To eliminate and prevent multiple registration
- To issue and manage Tax Identification Numbers
- To Effectively manage Taxpayer Information



GRA Registration

The Registration process is in two (2) stages

- The registration and Management of **taxpayer** details (either):
 - Individual
 - Organisation
- The registration and Management of **tax type** details



GRA / RGD Forms

Taxpayer registration is supported by various forms:

- **GRA Taxpayer Registration Forms**
 - Individuals
 - Organizations
 - Supplementary (to RGD forms)
 - Tax type registration



GRA / RGD Forms

Taxpayer registration is supported by various forms:

- **RGD Forms**
 - Business names
 - Companies limited by shares (including Subsidiaries)
 - Companies limited by guarantee
 - External Companies
 - Partnership
 - Subsidiary business name



Tax Type Registration and Management

- All individuals are registered by default for Personal Income Tax (PIT), and optionally for 'Pay As You Earn' (PAYE).
- Similarly all companies are registered by default for Company Income Tax (CIT) and PAYE.