

ACT 558

REVENUE AGENCIES (GOVERNING BOARD) ACT, 1998

ARRANGEMENT OF SECTIONS

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SCHEDULE

*Consequential Amendments and Repeals*

ACT 558

REVENUE AGENCIES (GOVERNING BOARD) ACT, 1998<sup>1</sup>

**AN ACT to establish the governing body of the revenue agencies as a central governing body in place of the existing governing boards of the respective national revenue agencies, to provide for the membership and functions of the board and to provide for related matters.**

**1. Establishment of the Governing Board of the Revenue Agencies**

There is hereby established a Revenue Agencies Governing Board in consonance with clause (3) of article 190 of the Constitution, for

- (a) the Internal Revenue Service,
- (b) the Customs, Excise and Preventive Service, and
- (c) the Value Added Tax Service.<sup>2</sup>

1. This Act was assented to on 30th December, 1998.

2. See also the Internal Revenue Service Act, 1986, the Customs, Excise and Preventive Service (Management) Act, 1995 and the Value Added Tax Act, 1998.

## 2. Membership of the Board

(1) The Board consists of

- (a) the chairman,
- (b) the Governor of the Bank of Ghana,
- (c) the executive secretary of the Board appointed under section 8,
- (d) the Commissioner of the Customs, Excise and Preventive Service,
- (e) the Commissioner of the Internal Revenue Service,
- (f) the Commissioner of the Value Added Tax Service,
- (g) one representative of the Ministry of Finance not below the rank of a Director, and
- (h) four other persons at least two of whom are women.

(2) The members of the Board shall be appointed in accordance with article 70 of the Constitution.

(3) The President shall, in appointing the chairman and the other members of the Board consider the integrity, knowledge, expertise and experience of those persons and in particular their knowledge in matters relevant to the functions of the Board.

## 3. Tenure of office of Board members

(1) A member of the Board, appointed under paragraph (h) of subsection (1) of section 2, shall hold office for a period of three years and is eligible for reappointment but that member shall not be on the Board for more than three terms in succession.

(2) A member of the Board may be paid the allowances determined by the Minister.

## 4. The functions of the Board

The functions of the Board are

- (a) to ensure supervision and co-ordination of the activities of
  - (i) the Internal Revenue Service,
  - (ii) the Customs, Excise and Preventive Service, and
  - (iii) the Value Added Tax Service,

in the performance of their functions under the Internal Revenue Service Act, 1986,<sup>3</sup> the Customs, Excise and Preventive Service (Management) Act, 1993,<sup>4</sup> and the Value Added Tax Act, 1998 (Act 546) respectively and under any other enactment;

- (b) to prepare plans for developing and maintaining an effective, fair and efficient revenue collection system and to ensure that the plans are implemented;
- (c) to effect the restructuring of any of the revenue agencies when necessary;

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3. P.N.D.C.L. 143.

4. P.N.D.C.L. 330.

- (d) to ensure the effective, efficient and optimum collection of the taxes, penalties and interest due to the Republic under the enactments specified in paragraph (a) and under any other law;
- (e) to direct generally the revenue agencies on revenue related policies;
- (f) to monitor the performance of the revenue agencies in performing their functions;
- (g) to ensure that the amounts collected by the revenue agencies are paid into the Consolidated Fund unless otherwise provided by any other enactment;
- (h) to recommend to the Minister measures for effective collection of taxes and non-tax revenue;
- (i) to delimit customs and surveillance zones, approve routes for customs purposes and build and manage government warehouses for the purposes of revenue collection;
- (j) to develop and maintain systems, whether by computer or any other means, for co-ordinating, and supervising the collection, storage and retrieval of information;
- (k) to arrange for the training and manpower development programmes for employees of the revenue agencies;
- (l) to establish a system for the exchange of information among the revenue agencies;
- (m) to initiate and sustain programmes for public education on tax payment;
- (n) to establish and maintain a financial and accounting system in accordance with prescribed Government accounting practice;
- (o) to draw up a scheme of service for the staff of the revenue agencies;
- (p) to perform any other functions in relation to revenue directed by the Minister or as may be conferred on it by any other enactment.

## **5. Meetings of the Board**

(1) The Board shall meet at least once every two months at the times and places determined by the chairman.

(2) A special meeting of the Board may be called by the chairman and shall be called by the chairman at the written request of any five members of the Board.

(3) The chairman shall preside at the meetings of the Board and in the absence of the chairman a member of the Board elected by the members present from among their number shall preside.

(4) The quorum for a meeting of the Board is six members including the executive secretary.

(5) Matters before the Board shall be determined by a majority of the members present.

(6) The chairman or the person presiding at a meeting of the Board shall in the event of equality of votes have a casting vote.

(7) The Board may co-opt a person to act as an adviser at any of its meetings but a person co-opted is not entitled to vote on a matter for decision by the Board.

(8) The validity of the proceedings of the Board shall not be affected by a vacancy in its membership or by a defect in the appointment or qualification of a member.

(9) Subject to this section, the Board shall regulate its own procedures.

## **6. Disclosure of interest**

(1) A member of the Board who is directly or indirectly interested in a matter being considered or dealt with by the Board shall disclose the nature of that interest at that meeting and shall not take part in the deliberations for the decision of the Board with respect to that matter.

(2) A member who fails to disclose interest under subsection (1) ceases to be a member of the Board.

## **7. Committees of the Board**

(1) The Board may for the performance of its functions appoint committees of the Board comprising members or non-members or both and assign to a committee a function determined by the Board.

(2) A committee composed exclusively of non-members may only advise the Board.

## **8. Executive secretary**

(1) The President shall appoint the executive secretary of the Board in accordance with article 195 of the Constitution.

(2) The executive secretary is responsible, subject to the direction of the Board, for the day-to-day administration of the secretariat and shall ensure the implementation of the decisions of the Board.

(3) The executive secretary may, subject to the conditions determined by the executive secretary, authorise any other officer of the secretariat to perform a function that may be performed by the executive secretary under this Act, but the executive secretary is not relieved from ultimate responsibility for the performance of the delegated function.

(4) The executive secretary shall not delegate the power to delegate conferred by subsection (3).

## **9. Secretariat of the Board**

(1) There shall be a secretariat of the Board, the head of which is the executive secretary appointed under section 8.

(2) The President shall appoint in accordance with article 195 of the Constitution any other public officers required by the Board for the performance of its functions.

(3) Other public officers may be transferred or seconded to the Board or may otherwise give assistance to the Board.

(4) The President may, in accordance with article 195 (2) of the Constitution, delegate the power of appointment under sections 8 and 9.

(5) The Minister may, with the approval of Parliament, provide funds for the expenditure of the Board.

#### **10. Co-ordinating committee**

(1) Without prejudice to section 7, there is hereby established a committee of the Board which shall be known as the co-ordinating committee of the revenue agencies.

(2) The co-ordinating committee consists of

- (a) the executive secretary of the Board,
- (b) the Commissioner of the Customs, Excise and Preventive Service,
- (c) the Commissioner of the Internal Revenue Services,
- (d) the Commissioner of the Value Added Tax Service, and
- (e) any other officers of the secretariat determined by the Board.

(3) The executive secretary of the Board is the chairman of the co-ordinating committee and in the absence of the executive secretary a member elected by the members present shall preside at the meetings of the committee.

#### **11. Functions of the co-ordinating committee**

The co-ordinating committee shall

- (a) ensure easy access and exchange of data and information within the revenue agencies,
- (b) assess and review the performance of the revenue agencies and submit a report on that performance to the Board at least once in every three months, and
- (c) perform any other functions directed by the Board.

#### **12. Annual reports and estimates**

(1) The Board shall submit to the Minister

- (a) a report on the activities and operations of the revenue agencies for each financial year within three months after the end of the financial year to which the report relates; and
- (b) detailed estimates of the revenue and expenditure of the revenue agencies for the next financial year within three months before the beginning of that financial year.

(2) The Minister may call for returns of revenue or revised estimates from any of the Commissioners of the revenue agencies.

(3) The Minister shall within three months of the receipt of the report from the Board submit the report with the Minister's comments to Parliament.

#### **13. Regulations**

The Minister may, on the advice of the Board, by Legislative Instrument, make Regulations for the effective implementation of this Act.

**14. Interpretation**

In this Act, unless the context otherwise requires,

“**Board**” means the Revenue Agencies Governing Board established by section 1;

“**Minister**” means the Minister responsible for Finance;

“**revenue agencies**” means the Customs, Excise and Preventive Service, the Internal Revenue Service and the Value Added Tax Service.

**15. Repeals and consequential amendments**

(1) The enactments set out in the first column of the Schedule are repealed or amended to the extent specified in relation to them in the second column of the Schedule.

(2) On the coming into force of this Act, the Customs, Excise and Preventive Service Board, the Internal Revenue Service Board and the Value Added Tax Service Board in existence immediately before the coming into force of this Act, shall cease to exist.

(3) On the coming into force of this Act a reference to the “Board” in the Customs, Excise and Preventive Service (Management) Act, 1993<sup>5</sup>, the Internal Revenue Service Act, 1986<sup>6</sup> and the Value Added Tax Act, 1998 (Act 546) or to the governing bodies of the respective Services in any other enactment or document shall be construed as a reference to the Revenue Agencies Governing Board established under this Act.

## SCHEDULE

*Consequential Amendments and Repeals*

[Section 15 (1)]

<i>Enactment</i>	<i>Extent of repeal and amendment</i>
1. Customs, Excise and Preventive Service (Management) Act, 1993 <sup>7</sup>	<p>(a) Repeal of sections 4, 5, 6, 7, 8, 14, 18 and 19;</p> <p>(b) substitution for section 9 of the following:  “9. The head of the Service shall be the Commissioner of Customs, Excise and Preventive Service who shall be appointed by the President in accordance with the advice of the Board given in Consultation with Public Services Commission.”;</p> <p>(c) substitution for section 11 of the following:  “11. (1) There shall be Deputy Commissioners who shall be appointed by the President in accordance with the advice of the Board given in consultation with the Public Services Commission.</p>

5. P.N.D.C.L. 330.

6. P.N.D.C. 143.

7. P.N.D.C.L. 330.

SCHEDULE—continued

<i>Enactment</i>	<i>Extent of repeal and amendment</i>
<p>2. Internal Revenue Service Act, 1986<sup>8</sup></p>	<p>(2) The Deputy Commissioners shall perform any functions that the Commissioner in consultation with the Board may determine.”;</p> <p>(d) substitution for section 13 of the following:                      “13. (1) There shall be appointed by the President in accordance with the advice of the Board the officers and any other employees as the Board may require for the Services and on the terms and conditions determined by the appointing authority.                      (2) There may be engaged for the service on the recommendation of the Commissioner such consultants and experts as the Board may require.”;</p> <p>(e) in section 20, by the repeal of subsections (1) and (2) and the insertion of subsection (1) as follows:                      “20. (1) There shall be appointed for the Service a Chief Internal Auditor who shall be responsible for the audit functions of the Service.”;</p> <p>(f) in section 340, by the repeal of the words “Board” means the Customs, Excise and Preventive Service Board”.</p> <p>(a) Repeal of sections 3, 4, 5, 6, 7, 13, 17, and 18;</p> <p>(b) substitution for section 8 of the following:                      “8. The head of the Service shall be the Commissioner of Internal Revenue who shall be appointed by the President in accordance with the advice of the Board given in consultation with the Public Services Commission.”;</p> <p>(c) substitution for section 10 of the following:                      “10. (1) There shall be Deputy Commissioners of Internal Revenue who shall be appointed by the President in accordance with the advice of the Board given in consultation with the Public Services Commission.</p>

8. P.N.D.C.L. 143.

## SCHEDULE—continued

<i>Enactment</i>	<i>Extent of repeal and amendment</i>
3. Value Added Tax Act, 1998 (Act 546).	<p>(2) The Deputy Commissioners shall perform the functions that the Commissioner in consultation with the Board may determine.”;</p> <p>(d) substitution for section 12 of the following:</p> <p>“12. (1) There shall be appointed by the President in accordance with the advice of the Board, the staff and any other employees as the Board may require for the Service on the terms and conditions determined by the appointing authority.</p> <p>(2) There may be engaged for the Service on the recommendation of the Commissioner the consultants and experts that the Board may require.</p> <p>(3) The President may in accordance with article 195 (2) of the Constitution delegate the power of appointment of public officers under this Part.”;</p> <p>(e) in section 23, by the repeal of “Board” means the Internal Revenue Service Board”.</p> <p>Repeal of sections 39, 40, 41, 42, 43, 46, 52 and in section 76 the repeal of the words “Board” means the Value Added Tax Board established under section 9 of this Act.</p>