

REVENUE AGENCIES (GOVERNING) BOARD ACT, 1998 (ACT 558)

As repealed by Ghana Revenue Authority Act, 2009 (Act 791), s. 30(1)(a)

ARRANGEMENT OF SECTIONS

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REPUBLIC OF GHANA

**THE FIVE HUNDRED AND FIFTY-EIGHT
ACT
OF THE PARLIAMENT OF THE REPUBLIC OF GHANA
ENTITLED**

THE REVENUE AGENCIES (GOVERNING) BOARD ACT, 1998

AN ACT to establish a Revenue Agencies Board 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 Revenue Agencies (Governing) Board and to provide for related matters.

DATE OF ASSENT: 30TH DECEMBER, 1998.

BE IT ENACTED by Parliament as follows—

Section 1—Establishment of Revenue Agencies (Governing) Board.

(1) There is established by this Act a Revenue Agencies (Governing) Board in place of the governing boards provided for under the—

- (a) Internal Revenue Service Law, 1986 (P.N.D.C.L. 143);
- (b) Customs, Excise and Preventive Service (Management) Law, 1993 (P.N.D.C.L.330); and
- (c) Value Added Tax Act, 1998 (Act 546) in respect of the Internal Revenue Service, the Customs, Excise and Preventive Service and the Value Added Tax Service.

(2) Upon the coming into force of this Act the Revenue Agencies (Governing) Board referred to in this Act as "the Board" shall be the governing body for the Internal Revenue Service (I.R.S.), the Customs, Excise and Preventive Service (CEPS) and the Value Added Tax Service (VATS).

Section 2—Membership of the Board.

The Board shall consist of the following members appointed by the President acting in consultation with the Council of State—

- (a) a Chairman;

- (b) the Governor, Bank of Ghana;
- (c) the Executive Secretary of the Board appointed under section 8 of this Act;
- (d) the Commissioner of the Customs, Excise & Preventive Service;
- (e) the Commissioner of the Internal Revenue Service;
- (f) the Commissioner of the Value Added Tax Service;
- (g) a representative of the Ministry of Finance not below the rank of a Director; and
- (h) four other persons at least two of whom shall be women.

(2) The President shall in appointing the Chairman and other members of the Board have regard to the integrity, knowledge, expertise and experience of the persons and in particular their knowledge in matters relevant to the functions of the Board.

Section 3—Tenure of Office of Board Members.

(1) Members of the Board, other than the Governor, Bank of Ghana, the Commissioners, the Executive Secretary and the representative of the Ministry of Finance, shall hold office for a period of three years and shall on the expiration of that period be eligible for reappointment except that no such member shall be on the Board for more than three terms in succession.

(2) Members of the Board may be paid such allowances as the Minister may determine.

Section 4—The Functions of the Board.

The functions of the Board are as follows—

- (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 Law, 1986 (P.N.D.C.L. 143), the Customs, Excise and Preventive Service (Management) Law, 1993 (P.N.D.C.L. 330) and the Value Added Tax Act, 1998 (Act 546) respectively and under any other enactment;
- (b) to cause to be prepared plans for developing and maintaining an effective, fair and efficient revenue collection system and ensure that the plans are implemented;
- (c) to effect the restructuring of any of the revenue agencies as and when necessary;
- (d) to ensure the effective and optimum collection of the taxes, penalties and interest due to the State 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 carrying out their functions;
- (g) to ensure that all amounts collected by the revenue agencies are paid into the Consolidated Fund unless otherwise provided by an 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 cause to be built and managed government warehouses for the purposes of revenue collection;
- (j) to cause systems to be developed and maintained, whether by computer or 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; and
- (p) to perform such other functions in relation to revenue as the Minister may direct or as may be conferred on it by any other law.

Section 5—Meetings of the Board.

- (1) The Board shall meet at such times and places as the Chairman may determine, but shall meet at least once every two months.
- (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) At every meeting of the Board at which he is present, the Chairman shall preside, and in his absence 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 shall be six members including the Executive Secretary.
- (5) Matters before the Board shall be determined by a majority decision 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 second or casting vote.
- (7) The Board may co-opt any person to act as an adviser at its meetings but no person co-opted shall be entitled to vote at a meeting on a matter for decision by the Board.
- (8) The validity of any proceedings of the Board shall not be affected by any vacancy in its membership or by any defect in the appointment or qualification of any of its members
- (9) Subject to this section the Board shall regulate its own procedures.

Section 6—Disclosure of Interest.

- (1) A member of the Board who is directly or indirectly interested in any matter being considered or dealt with by the Board shall disclose the nature of his interest at a meeting of

the Board and shall not take part in any deliberation or decision of the Board with respect to the matter.

(2) A member who fails to disclose his interest under subsection (1) of this section shall be removed from the Board.

Section 7—Committees of the Board.

The Board may for the discharge of its functions appoint committees of the Board comprising members or non-members or both and assign to any committee such functions of the Board as the Board may determine except that a committee composed exclusively of non-members may only advise the Board.

Section 8—Executive Secretary.

(1) There shall be appointed by the President in accordance with the advice of the Board given in consultation with the Public Services Commission an officer who shall be the Executive Secretary of the Board.

(2) The Executive Secretary shall, subject to the direction of the Board be responsible for the day to day administration of the Secretariat and shall ensure the implementation of decisions of the Board.

(3) The Executive Secretary may, subject to such conditions as he may determine, authorise any other officer of the Secretariat to perform any function that may be performed by him under this Act except that the Executive Secretary shall not be relieved from ultimate responsibility for the discharge of any delegated function.

(4) The Executive Secretary shall not delegate the power to delegate conferred on him under subsection (3).

Section 9— Secretariat of the Board.

(1) There shall be a Secretariat of the Board, the head of which shall be the Executive Secretary appointed under section 8 of this Act.

(2) There shall be appointed by the President in accordance with the advice of the Board given in consultation with the Public Services Commission such other public officers as the Board may require for the performance of its functions.

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

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

(5) There shall be provided for the expenditure of the Secretariat such funds as the Minister may, with the approval of Parliament determine.

Section 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 of the Revenue Agencies referred to in this Act as "the Co-ordinating Committee" shall consist of—

- (a) the Executive Secretary of the Board;
- (b) the Commissioner of Customs, Excise and Preventive Service;
- (c) the Commissioner of Internal Revenue Service;
- (d) the Commissioner of Value Added Tax Service; and
- (e) such other officers of the Secretariat as the Board shall determine.

(3) The Executive Secretary of the Board shall be the Chairman of the Co-ordinating Committee and in his absence a member elected by the members present shall be the Chairman.

Section 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 thereon to the Board at least once in every three months; and
- (c) perform such other functions as the Board may direct.

Section 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 at any time 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 his comments thereon to Parliament.

Section 13—Regulations.

The Minister may, on the advice of the Board, by legislative instrument prescribe such regulations as he considers necessary for the effective implementation of this Act.

Section 14—Interpretation.

In this Act unless the context otherwise requires—

“Minister” means the Minister responsible for Finance;

“Revenue agencies” means the Customs, Excise and Preventive Service (CEPS), the Internal Revenue Service (I.R.S.) and the Value Added Tax Service (VATS).

Section 15—Repeals and Consequential Amendments.

(1) The enactments set out in column 1 of the Schedule to this Act are repealed or amended to the extent specified in relation to them in column 2 of the Schedule.

(2) Upon 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) Upon the coming into force of this Act any reference to the "Board" in the Customs, Excise And Preventive Service (Management) Law, 1993 (P.N.D.C.L. 330), the Internal Revenue Service Law, 1986 (P.N.D.C.L. 143) 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 read and construed as a reference to the Revenue Agencies (Governing) Board established under this Act.

SCHEDULE

CONSEQUENTIAL AMENDMENTS AND REPEALS

Section 15 (1)

Enactment Extent of Repeal and Amendment

1. Customs, Excise and Preventive Service (Management) Law, 1993 (P.N.D.C.L. 330) (a)
repeal of sections 4, 5, 6, 7, 8, 14, 18, and 19;

(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";

(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.;

(2) The Deputy Commissioners shall perform such functions as the Commissioner in consultation with the Board may determine";

(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 such officers and other employees as the Board may require for the Service and upon such terms and conditions as the appointing authority shall determine.

Date of Gazette Notification: 5th February, 1999.