

ACT 632

TAXPAYERS IDENTIFICATION NUMBERING SYSTEM ACT, 2002

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ACT 632

TAXPAYERS IDENTIFICATION NUMBERING SYSTEM ACT, 2002¹

AN ACT to establish a Taxpayers Identification Numbering System under which taxpayers are given identification numbers for official transactions with the public institutions specified by or under this Act and to provide for related matters.

1. Establishment of the taxpayers identification numbering system

There is established by this Act a taxpayers identification numbering system for the purpose of identification of taxpayers.

2. Institutions to whom the system applies

The system applies to

- (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 Assemblies, and

1. This Act was assented to on 12th August, 2002 and notified in the *Gazette* on 16th August, 2002.

- (g) any other public institution which the Minister may by legislative instrument prescribe.

3. Management of the system

(1) The Minister shall in writing designate a public officer who shall be responsible for the management and administration of the system.

(2) The designated public officer shall for the purposes of subsection (1),

- (a) provide forms for application,
- (b) ensure the provision to an applicant of a correct number unique to the applicant, and
- (c) provide the applicant with written documentation of the issuance of the taxpayers identification number to the applicant.

4. Issuance of the number

(1) A person

- (a) liable to pay tax, or
- (b) required to withhold tax at source,

under an enactment shall be issued with a taxpayer identification number which is unique to that person by the designated public officer.

(2) A taxpayer identification number shall be issued within a period of not more than fourteen days by the designated officer from the date of an application.

5. Application for issue of the number

(1) A person

- (a) liable to pay tax, or
- (b) required to withhold tax at source,

under an enactment shall apply in a form provided by the designated public officer for the issue to the person of a taxpayer identification number unique to that person.

(2) A person to whom subsection (1) applies, shall on a request by the designated officer obtain and complete the form for submission to the designated officer for purposes of being issued with the identification number under the system.

6. Use of the number

(1) A person transacting a business with an institution specified in section 2 shall quote the taxpayer identification number issued to that person under the system.

(2) The identification number issued to a person under this Act shall be quoted for purposes of identification in respect of that person by the specified institution for any of the official transactions specified in section 8.

(3) An institution referred to in section 2 shall not, after sixty days from the date of the coming into force of this Act, transact a business for which the identification number

is required under section 8 or under any other enactment unless that person has and quotes a taxpayer identification number issued to that person.

7. Specified institutions to provide list of registered persons

An institution specified in section 2 shall provide on demand by the designated public officer mentioned in section 3, a list of the persons who are on the institution's records as required by law to pay tax or withhold tax or who may be registered with that institution for any other purpose.

8. Use of the number for specified transactions

A person shall not be permitted

- (a) to clear goods in commercial quantities from a port or factory,
- (b) to register a title to land, an interest in land or any other document affecting land,
- (c) to obtain a tax clearance certificate from the Internal Revenue Service, Customs Excise and Preventive Service or the Value Added Tax Service,
- (d) to obtain a certificate to commence business or a business permit issued by the Registrar-General or a District Assembly,
- (e) to receive payment from the Controller and Accountant-General or a District Assembly in respect of a contract for the supply of goods or provision of any services,

unless that person quotes the identification number issued in respect of that person under the system.

9. Persons registered for value added tax

A person registered by the Value Added Tax Service and issued with an identification number before the coming into force of this Act shall be treated as having been issued with an identification number under this Act.

10. Transitional provisions

(1) A person paying tax or withholding tax at source under an enactment in force at the commencement of this Act, shall within sixty days from the date of the coming into force of this Act, apply to the designated public officer on a form provided by the officer for a taxpayer identification number.

(2) Where a person applies for an identification number under subsection (1), that person shall be issued with the number within thirty days of the application.

11. Interpretation

In this Act, unless the context otherwise requires,

“**District Assemblies**” includes Metropolitan and Municipal Assemblies;

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

“**system**” means the taxpayers identification numbering system established under section 1.

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