



THE SIX HUNDRED AND THIRTY- SECOND

# ACT

OF THE PARLIAMENT OF THE REPUBLIC

OF GHANA

ENTITLED

**THE TAXPAYERS IDENTIFICATION NUMBERING SYSTEM**

**ACT, 2002**

AN ACT to establish a Taxpayers Identification Numbering (TIN) System under which taxpayers are given identification numbers for official trans-actions with the public institutions specified by or under this Act and to Provide for connected matters.

DATE OF ASSENT: 12<sup>th</sup> August, 2002

BE IT ENACTED by Parliament as follows:

### **Establishment of the taxpayer's identification numbering System**

1. There is established by this Act an identification system known as the Taxpayers Identification Numbering (TIN) System for the purpose of identification of taxpayers.

### **Institutions to whom the TIN System applies**

2. The TIN System applies to the following institutions:
  - (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

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

### **Management of the TIN System**

- 3. (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 TIN to the applicant.

### **Issuance of TIN**

- 4. (1) Every person
  - (a) liable to pay tax; or
  - (b) required to withhold tax at source

under any 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 14 days by the designated officer from the date of an application.

### **Application for issue of TIN**

- 5. (1) Every person
  - (a) liable to pay tax; or
  - (b) required to withhold tax at source

Under any 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 upon a request by the designated officer obtain and complete the form for submission to the designated officer for purposes of being issued with TIN under the System.

### **Use of TIN**

- 6. (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 TIN 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 after 60 days from the date of the coming into force of this Act, not transact any business for which the TIN is required under section 8 or under any other enactment unless the person has and quotes a taxpayer identification number issued to that person.

#### **Specified institutions to provide list of registered persons**

7. An institution specified in section 2 shall provide on demand by the designated public officer mentioned in section 3, a list of 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.

#### **Use of TIN for specified transactions**

8. A person shall not be permitted
  - (a) To clear any goods in commercial Quantities from any port or factory;
  - (b) To register any title to land, interest in land or any document affecting land;
  - (c) To obtain any 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 any goods or provision of any services unless that person quotes the TIN issued in respect of that person under the System.

#### **Persons registered for VAT**

9. 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 TIN under this Act.

#### **Transitional provisions**

10. (1) Every person paying tax or withholding tax at source under any Enactment in force at the commencement of this Act, shall within 60 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 TIN under subsection (I), that person shall be issued with the TIN within 30 days of the application,

**Interpretation**

11. In this Act.

"District Assemblies" include Metropolitan and Municipal Assemblies;

"Minister" means the Minister responsible for Finance;

"System" means the TIN System established under section I:

"TIN" means Taxpayers Identification Numbering.