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INDUSTRIAL ATTACHMENT REPORT

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## TABLE OF CONTENTS

ACKNOWLEDGEMENT.....	3
INTRODUCTION.....	3
HISTORICAL BACKGROUND OF GHANA REVENUE AUTHORITY .....	3
VISION .....	4
MISSION.....	4
CORE VALUES.....	4
ORGANISATION AND MANAGEMENT .....	4
FUNCTIONS.....	8
TAX POLICY ENVIRONMENT .....	8
TAXPAYERS .....	8
LEARNING OBJECTIVES .....	9
EXPERIENCES AND SKILLS ACQUIRED.....	10
CONCLUSION .....	10
DECLARATION.....	10

## ACKNOWLEDGEMENT

It is a great opportunity to have an industrial attachment with the Ghana Revenue Authority (GRA), Ho, a renowned industry in the country. Thanks to God almighty and second to the entire administration and staff of the company for this honor given to me despite the challenges faced by the organization.

## INTRODUCTION

Revenue collection covers how governments collect revenues in the extractive sector via payments from companies, commodity sales, or other sources.

As a student, industrial attachment is an important exercise in my course of study, it enhances my ability and skills and it also helps me learn more about the working environment.

I took part in several tasks with other attachment personnel under staff supervision. Lectures were administered when and where the need arose.

## HISTORICAL BACKGROUND OF GHANA REVENUE AUTHORITY

The Ghana Revenue Authority (GRA) was established in 2009 as a merger of the three revenue agencies, i.e. the Customs, Excise, and Preventive Service (CEPS), the Internal Revenue Service (IRS), the Value Added Tax Service (VATS) and the Revenue Agencies Governing Board (RAGB) by the Ghana Revenue Authority Act 2009, (Act 791).

Our core mandate is to ensure maximum compliance with all relevant tax laws to ensure a sustainable revenue stream for the government, trade facilitation, and a controlled and safe flow of goods across the country's borders. We also administer several international agreements that govern our relations with other tax jurisdictions and institutions such as

World Customs Organization Protocols, World Trade Organization Protocols, Double Taxation, and Exchange of Information Agreements.

The Authority is made up of two operational divisions; Domestic Tax Revenue Division (DTRD), and Customs Division (CD) with assistance from the Support Services Division (SSD) and the Commissioner General's Secretariat.

### VISION

To be a world-class revenue administration recognized for professionalism, integrity, and excellence.

### MISSION

To mobilize revenue for national development in a transparent, fair, effective, and efficient manner.

### CORE VALUES

Integrity. Fairness. Service. Teamwork. Innovation. Professionalism.

### ORGANISATION AND MANAGEMENT

The Ghana revenue authority is the body that is responsible for the overall oversight of the entire taxation agency in the country. The three tax revenue agencies are:

- Customs Excise Preventive Service (CEPS)
- The Internal Revenue Service (IRS)
- The Value-Added Service (VATS)

In December 2009, the three tax revenue agencies, the custom, excise and preventive service (CEPS), the internal revenue service (IRS), the value-added tax (VATS), and the revenue agencies governing board (RAGB) secretariat were merged by Ghana revenue authority act2009. The Ghana revenue authority thus replaces the revenue agencies in the country's administration of taxes and customs duties. The authority is headed by a commissioner general who oversees the commissioners of Customs, Excise, and Preventive Service (CEPS), the domestic tax revenue division. The diagram below illustrates the institutional or organizational structure of the authority.

The Ghana revenue authority has been established to:

- Integrate the management of Domestic Tax and Customs
- Modernize Domestic Tax and Customs operations through the review of processes and procedures
- Integrate Internal Revenue Service (IRS) and Value Added Tax Services (VATS) into domestic tax operations on functional lines.

The GRA is headed by a Commissioner-General, who is the Chief Executive Officer of the Authority. The GRA has three main divisions. Each Division is headed by a Commissioner. These Divisions are:

➤ Customs Division

This is the operational wing of the former Custom, Excise, and Preventive Service (CEPS) which administers customs duties. The custom division is responsible for the collection of import duty, import vat, export duty, petroleum tax, import excise, and other taxes. At present the Domestic Tax Revenue Division (VATS) collect Excise duty on behave of customs except for Excise Duty on petroleum product. The taxes are used to finance the country's recurrent budget and development projects in the health, education, housing, and transport sector.

Customs also ensure the protection of the revenue by preventing smuggling. This is done by physically patrolling the borders and other strategic points, examination of goods, and the search of premises. They also play a key role in surmounting external aggression and maintaining the territorial integrity of Ghana.

➤ Domestic Tax Revenue Division

This is a merger of the formal IRS and VATS operational sections. It administers domestic direct and indirect taxes. As a division of the Ghana Revenue Authority, it is very strategic in the achievement of national goals. It is also headed by a commissioner who is responsible for the day-to-day running of the division, thus, identifying all taxpayers, accessing the taxpayers to taxes, and collecting taxes and levies such as income tax, corporate tax, personal tax, etc.

➤ Support Service Division

This is a merger of the support services of the previous agencies comprising finance, administration, research, human resource, and information technology. However, they all report to the commissioner of the support service division instead of three or four different heads which is the current situation now.

The ministry of finance and economic planning is the government ministry responsible for the economic and monetary health of the country. It's involved with economic planning, fiscal

policy, national accounting, and the national budget, and creating an environment for investment and growth. It encompasses efficient mobilization, allocation, and management of financial resources, establishing and propagating performance-oriented guidelines, and an accurate user-friendly financial management information system the ministry plays many roles in the taxation policy in the country. Taxation is regarded as a compulsion on the individual to surrender his control over private goods and services to enable the government to rechanneled the input (monetary or physical) into the production of public goods and services. Tax on the other hand is a compulsory payment from households and firms to enable the government to finance its project and programs. It plays a pivotal role in the national economy by reducing inequalities arising from the distribution of wealth and raising

revenue to defray the cost of service provided by the state, thus the source of income for government at both national and location levels to finance their spending programs. Firstly, the ministry of finance provides advice on the assessment, collection, and administration of taxes and customer revenue, marking the system more efficient, transparent, and citizen-oriented.

Also, the ministry of finance and economic planning provides technical and organizational advice to build the capacities of the units to formulate fair and equitable, and transparent policies. Furthermore, the ministry set the tax rate (tax reform) which needs to be approved by the parliament. This is achieved with the help of various units such as Customs, Excise and Preventive Service (CEPS), The Internal Revenue Service (IRS), and The Value-Added Service (VATS). Example and capital gain on investment. Moreover, the ministry of finance and economic planning promotes the efficient collection of revenue and equitable tax burden distribution to ensure greater transparency and integrity. It also ensures greater accountability for the professional management of tax administration. Also, the ministry of finance and economic planning is responsible for the use of funds collected in the country. These taxes are then distributed equitably among the various sector of the economy. To conclude, the ministry of finance set a budget to be achieved by various divisions under the Ghana revenue authority which is added to the national budget. These divisions provide common tax procedures that permit taxpayers to be governed by a single set of rules.

A nine-member governing Board of Directors, consisting of both public and private sector experts, makes policy decisions to be implemented by GRA Management. The Board also recommends tax policy, reforms, and legislation to the Minister of Finance.

The Chairman of the Board, as well as the Chief Executive Officer of the Authority, called the Commissioner-General are appointed by the President of the Republic of Ghana.

The Authority has three main divisions, namely Customs Division (CD) Domestic Tax Revenue Division (DTRD), and Support Services Division (SSD) which are all headed by Commissioners.

## FUNCTIONS

Ghana Revenue Authority has been charged to perform amongst others, the following functions as enacted by Act 791:

- Assess and collect taxes, interest, and penalties on taxes due to the state with optimum efficiency.
- Pay the amounts collected into the Consolidated Fund.
- Promote tax compliance and tax education.
- Combat tax fraud and evasion and cooperate to that effect with other competent law enforcement agencies and revenue agencies in other countries.
- Advise District Assemblies on the assessment and collection of their revenue.
- Prepare and publish reports and statistics related to its revenue collection.
- Make recommendations to the Minister on revenue collection policy.

## TAX POLICY ENVIRONMENT

Tax revenue generation is based on clearly defined tax policy measures. GRA remains a key partner of the Tax Policy Unit of the Ministry of Finance and Economic Planning (Ghana). This collaboration, complemented by tapping the expertise of stakeholders drawn across several economic and social sectors, is geared toward formulating effective and sustainable policies designed to enhance tax revenue collection by the Authority.

## TAXPAYERS

Taxpayers registered with GRA are segmented into three identifiable groups: Large, Medium, and Small, based on defined criteria. Taxpayers with an annual turnover of over GH¢5 million are classified as large taxpayers. This category also includes specialist industries irrespective of their turnover. These are upstream and midstream petroleum companies, banking institutions, insurance companies, mining companies and quarries, and members of groups of companies where at least one member qualifies as a large taxpayer.



Taxpayers within the turnover bracket of GH¢90,000 up to GH¢5million are categorized as medium taxpayers while those with an annual turnover of less than GH¢90,000 are classified as small taxpayers.

During my attachment period, I was involved in many activities. Some of the activities are

- Issuing of taxpayers' folders out to officers
- Sorting and organizing taxpayers' records
- Entering records into the work computer
- Updating of records in the system
- Maintenance of office computers
- Processing of Tax clearance certificate
- Filing of Records
- Generation of reports for my office unit
- Processing of Tax credit certificate
- Retrieval of folders from officers
- Tax positioning of taxpayers
- Re-filing of folders

### LEARNING OBJECTIVES

At the end of the attachment period, I was able to:

- Have a general understanding of the working environment.
- Acquire knowledge and skills.
- Solve problems related to my field.
- Produce quality and standard results.
- Have practical experience with what has been taught in class.

The experiences have built my confidence and exposed me to a lot in the industrial field during the period of attachment.

## EXPERIENCES AND SKILLS ACQUIRED

The experiences acquired at Ghana revenue authority were really wo and amazing. Working with officers with some experience in the I.T. field They were ready to explain things to me in times of difficulty even though there were some circumstances where by whereby wrong, I have to just cope with it and sometimes just keep quiet about it.

Getting to deal with computer systems at the organization and interacting with officers with diverse forms of behavior and character has made me acquire some skills as follows:

- Good Communication skills: Interacting with various officers has made me u clarified my understanding of many things and improved the way I communicate with colleagues and will communicate with future co-workers.
- In-depth knowledge of excel spreadsheets: working on office reports using excel spreadsheets has broadened my understanding of excel making me know more features and works you can do with excel.
- Hands-on experience in the maintenance of some office equipment: having worked on some office equipment like printers and computers, has given me some practical experience of what will be required of me in my field.

## CONCLUSION

I am fortunate enough for getting the opportunity of doing my industrial attachment in this well-organized factory. During the training period, I got a section as well as high officials.

Finally, I would like to thank them all and my respect to them. I am grateful to them

## DECLARATION

I Joseph Sam Jaja, hereby that all information in this document has been obtained and presented by academic rules and conduct. I also declare that, as required by the rules and conduct, I

have fully written this report based on truth and cited all activities that I undertook while on attachment. I, therefore, declare this material is original.

NAME: JOSEPH SAM JAJA

Signature..... Date.....

#### DECLARATION BY THE SUPERVISOR

This attachment report has been submitted with my approval as the university supervisor.

NAME:

Signature..... Date.....