

# Tax flash alert

## Inauguration of the Independent Tax Appeals Board (ITAB)

January 2023



### A

#### Introduction and background

In a bid to improve the effectiveness of tax administration and enhance the tax dispute resolution process, the Parliament of Ghana passed an amendment called the Revenue Administration (Amendment) Act, 2020 (Act 1029) which was gazetted on 6 October 2020.

Act 1029 provides for the establishment of the Independent Tax Appeals Board (ITAB). The ITAB is to enhance the transparency and fairness of the tax objection and adjudication process, and reduce litigation pressures on the tax courts.

In fulfilment of this, the Finance Minister, Hon. Ken Ofori-Atta on 22 January 2023 inaugurated into office a 11-member board.

This flash alert provides an overview of what taxpayers should know concerning the inauguration of the ITAB.

### B

#### Composition of the ITAB

The ITAB is made up of 11-members as listed below:



A retired Appeals Court Judge, who is the Chairman of the Board;



Two (2) retired officers of the Ghana Revenue Authority (GRA) not below the rank of Chief Revenue Officer;



Two (2) other persons with equivalent qualifications as the Chairman of the Board;



Two (2) representatives from the Chartered Institute of Taxation, Ghana;

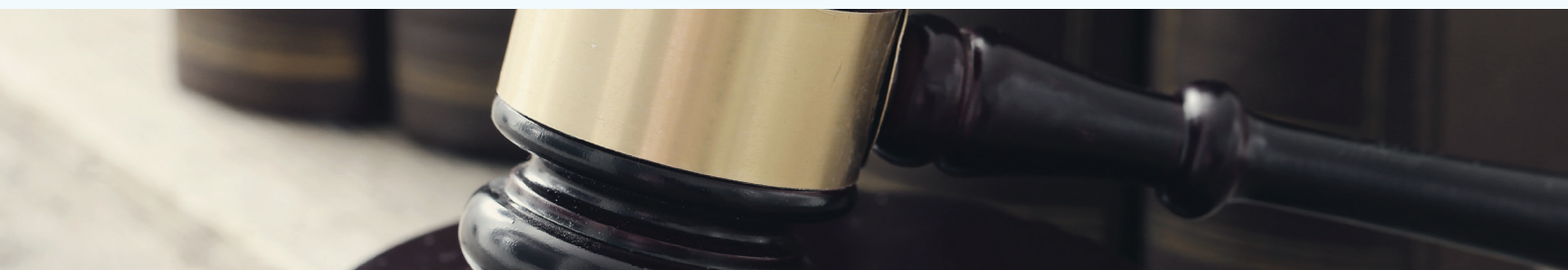


Two (2) representatives from the Institute of Chartered Accountants Ghana;



Two (2) women who are representatives from the private sector

1



**C****Tenure of the Board**

ITAB members have up to 4-year term of office with additional 4-year one time renewal.

**D****Functions of the ITAB**

The Board is required to hear and determine appeals brought before it by taxpayers against decisions of the Commissioner-General (C-G) as it relates to tax objections.

**E****What Taxpayers Should know?**

A taxpayer dissatisfied with a tax objection decision of by Commissioner-General (C-G) of the Ghana Revenue Authority (GRA) may within thirty (30) days, upon receipt of the C-G's communication appeal against the decision to the ITAB.

A taxpayer who is dissatisfied with the decision made by the ITAB may within thirty (30) days from the date the decision was served seek redress in High Court.

All Appeals made by taxpayers to the ITAB shall be heard in camera.

A decision of the Appeals Board may be made available to the public.

Unless court orders otherwise, an appeal to the Court shall not operate as a stay of execution of an order of the Appeals Board.

**How KPMG Can Help**

KPMG's Tax Advisory Team combine advanced technical knowledge of the tax law with a deep understanding of industry and business issues that confront their clients. Together, our professionals apply their expertise to provide tailor made solutions, that meet the unique needs of the business of each client.

KPMG has assisted several Companies to mitigate their tax risks through tax audit support and assisting taxpayers manage their tax objection processes.

KPMG can also provide Tax Health Review where we help taxpayers to identify, review and advise on possible areas of tax audits that clients can take

advantage of to minimize their overall tax audit assessments.

This is geared towards identifying the specific areas for which tax exposures can be mitigated and making value added recommendations.

**Note:**

The Ministry of Finance is yet to set up the Appeals Board Secretariat. We shall notify the general public once the Appeals Board Secretariat is established

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