

Jurisdiction's name:	GHANA		
<b>Information on Tax Identification Numbers</b>			
<b>Section I – TIN Description</b>			
<p>The Commissioner General of the Ghana Revenue Authority (GRA) is mandated by the Revenue Administration Act, 2016, (Act 915) as amended, to maintain a system of taxpayer identification numbers for the purpose of identification of taxpayer and promotion of tax compliance. Upon application, a Taxpayer Identification Number (TIN) is issued by the Commissioner General to:</p> <ol style="list-style-type: none"> <li>a. A person who is liable to pay tax or ;</li> <li>b. A person who conducts official business with specified institutions provided in the Revenue Administration Act (RAA) ;</li> </ol> <p>when the Commissioner General is satisfied about the true identity of the applicant and that the applicant does not have an existing TIN.</p> <p>The two main categories of persons who may be issued with a TIN are :</p> <ul style="list-style-type: none"> <li>• Individuals</li> <li>• Organisations</li> </ul> <p>A Taxpayer Identification Number issued under Act 915 is not transferable</p> <p>From 1<sup>st</sup> April, 2021 the 15- character Ghanacard Personal Identification Number, (Ghanacard PIN) issued by the National Identification Authority (NIA), became the TIN for individuals who are eligible for the Ghanacard. The Non-citizen card of foreign individuals permanently resident in Ghana also serves as their TIN. The GRA is therefore integrated with the NIA for the purpose of issuing the common unique number (Ghanacard PIN) for tax purposes. Currently the existing TIN is used alongside the Ghanacard PIN until 31<sup>st</sup> December, 2021 when only the Ghanacard PIN of existing taxpayers will be accepted for all tax transactions.</p> <p>The GRA, however, continues to directly issue TIN to the following persons:</p> <ul style="list-style-type: none"> <li>• non-resident individuals</li> <li>• foreign mission employees</li> <li>• Organisations (<b><i>both those required to register with the Registrar General Department (RGD) and those not required to register with the RGD</i></b>)</li> </ul> <p>Organisations that are required to register with the RGD initiate their TIN registration at the RGD as part of the entity registration process and are issued a TIN by the GRA in collaboration with the RGD.</p> <p>After identification of taxpayers the GRA further administers the appropriate tax types where necessary - i.e tax types that are applicable to each identified person are then registered appropriately for tax compliance purposes. There is no separate TIN for administration of tax types.</p>			
<b>Additional information on the mandatory issuance of Tax Identification Numbers (TINs)</b>			
<b>Question 1 – Does your jurisdiction automatically issue TINs to <u>all</u> residents for tax purposes?</b>			
<b>Individuals</b>	[Yes/ <b>No</b> ]	<b>Entities</b>	[Yes/ <b>No</b> ]
<b>Question 2a – If you answered No to Question 1 with respect to individuals, describe those instances where individuals are not being automatically issued a TIN.</b>			
<b>Response:</b> TIN is not issued automatically; It is upon application by the individuals to whom paragraph 1 above applies.			
<b>Question 2b – If you answered No to Question 1 with respect to Entities (as defined by the CRS), describe those instances where Entities are not being automatically issued a TIN.</b>			

**Response: TIN** is not issued automatically; It is upon application by entities to whom paragraph 1 above applies. **Limited Liability Companies, Foreign Missions, Government agencies** registering their entities are provided TIN upon application.

## Section II – TIN Structure

The GRA TIN is an 11-digit alpha-numeric number issued individuals who are not eligible for the Ghanacard PIN and entities, each with a unique prefix as follows:

P00.....For Individuals

C00..... For Companies limited by guarantee, shares, Unlimited (*i.e organisation required to register with the RGD*)

G00..... Government Agencies, MDAs

Q00.....Foreign Missions, Employees of foreign missions

V00.....Public Institutions, Trusts, Co-operatives, Foreign Shareholder (Offshore),( *Entities not registered by RGD*)

The NIA Ghanacard PIN now TIN for eligible individuals is a 15-digit number structured as follows:

there are 3 parts : Country Code, 8 or 9 digit number, checksum character. Each of the elements are separated with a hyphen ‘-‘

1. The country code is the 3 letter ISO country code showing the nationality of the person at first registration.
2. The 8/9 digit number is system generated.
3. The checksum character can be a number or character. This is used internally to validate a PIN during the PIN creation process.

Once a PIN has been assigned it cannot be changed. In cases where an individual changes nationality after their first registration the PIN will not change.

## Section III – Where to find TIN

- Any return, claim, declaration, notice, statement ,or other documents for the purpose of a tax law (*TIN To be provided by taxpayer on the document*)
- Company Registration Certificate
- Business Name Certificate
- Taxpayer Identification Number Certificate

## Section IV – TIN information on the domestic website

The GRA website : <https://gra.gov.gh>.

TIN Information on website include :

- Verify TIN – an online verification tool that enables the public to verify status of TINs for individuals.
- Update TIN - an online tool that enables the public to (i) view the status of TIN- Ghanacard link requests and (ii) submit a TIN - Ghanacard link request, where the two numbers are not automatically linked.
- Organisation TIN form (*for organisations that are not required to register with the RGD*)
- A write up on TIN

## Section V – Contact point for further information

The Commissioner-General  
Ghana Revenue Authority  
Starlets 91 Road,  
Ministries – Accra  
P . O. BOX GP 2202, ACCRA-GHANA

+233 20926 7047

+233 20926 7048

+233 20926 7049

Email: [info@gra.gov.gh](mailto:info@gra.gov.gh)

Website: <https://gra.gov.gh>