



GRA

GHANA REVENUE AUTHORITY

GHANA'S DOUBLE TAXATION TREATY ADMINISTRATION MANUAL

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LIST OF ACRONYMS AND ABBREVIATIONS

BEPS	Base Erosion and Profit Shifting
DTTs	Double Taxation Treaties
FDI	Foreign Direct Investment
GDP	Gross Domestic Product
GIPC	Ghana Investment Promotion Centre
GoG	Government of Ghana
GRA	Ghana Revenue Authority
MoF	Ministry of Finance
MOFARI	Ministry of Foreign Affairs and Regional Integration
MFN	Most Favoured Nation
MOTI	Ministry of Trade & Industry
ITA	Income Tax Act, 2015 (Act 896)
PE	Permanent Establishment
RAA	Revenue Administration Act, 2016 (Act 915)
SOP	Standard Operating Procedures
UN	United Nations

1.0 EXECUTIVE SUMMARY

Ghana updated its DTT Policy framework to identify the main policy outcomes that Ghana would want to achieve under its DTTs, set minimum standards that the DTTs should achieve, and provide the criteria for assessing whether Ghana should negotiate a DTT with a particular country.

Ghana's DTT Negotiation Manual outlines the treaty negotiation process and provides appropriate timelines for the conclusion, signing and ratification of DTTs.

Ghana's DTT Administration Manual provides a standard procedure for determining:

- a. whether a taxpayer is entitled to benefits under a DTT between Ghana and another Contracting State;
- b. whether a taxpayer is entitled to a relief from double taxation under sections 111 and 112 of the ITA;
- c. the initiation of a request for Mutual Agreement Procedure; and
- d. whether a taxpayer is entitled to a corresponding adjustment to eliminate double taxation arising out of a primary transfer pricing adjustment in a State with which the Republic of Ghana does not have a DTT.

The process begins with a submission of a request to the Treaties Unit of GRA. The request is assessed using information submitted by the taxpayer and information obtained by GRA from its internal resources and from the other Contracting State.

At the end of the assessment, a Certificate of Qualification or Notice of Non-Qualification including the reasons for the decision would be issued by GRA to the taxpayer. Where a taxpayer applies for a confirmation of tax residence status, a Certificate of Residence would be issued at the end of the assessment if the taxpayer satisfied the conditions of tax residency during the relevant period.

2.0 INTRODUCTION

1. Countries usually conclude DTTs to eliminate the risk of double taxation of income and capital which is viewed as a hindrance to international trade and investment. The Republic of Ghana has updated its DTT Policy framework to:
 - a. identify the main policy outcomes that Ghana would want to achieve under its DTTs;
 - b. set minimum standards that the DTTs should achieve;
 - c. provide the criteria for assessing whether Ghana should negotiate a DTT with a particular country; and
 - d. consider current trends and policy directives emanating from projects such as Base Erosion and Profit Shifting (BEPS) which would guide the negotiation and conclusion of DTTs.

2. The Republic of Ghana has developed a DTT Negotiation Manual to provide detailed information on Ghana's DTT negotiation process including how DTT Negotiations Requests shall be assessed and the timelines within which the DTT shall be negotiated, concluded, signed and ratified.

3. The purpose of this DTT Administration Manual is to provide detailed information on the procedure for determining:
 - a. whether a taxpayer is entitled to benefits under a DTT between the Republic of Ghana and another Contracting State;
 - b. whether a taxpayer is entitled to a relief from double taxation under sections 111 and 112 of the ITA;
 - c. the initiation of a request for Mutual Agreement Procedure; and
 - d. whether a taxpayer is entitled to a corresponding adjustment to eliminate double taxation arising out of a primary transfer pricing adjustment in a State with which the Republic of Ghana does not have a DTT.

3.0 OBTAINING DOUBLE TAXATION RELIEF

A taxpayer who desires to obtain:

- a. benefits under a DTT between Ghana and another Contracting State;
- b. a relief from double taxation under sections 111 and 112 of the ITA; or
- c. certification that the taxpayer was resident in Ghana for tax purposes

may submit an application using the guidelines provided under this section of the Manual.

3.1 DTT BENEFITS

1. A taxpayer who desires to obtain benefits from the GRA under a DTT between Ghana and another Contracting State may:
 - a. complete an application in a prescribed form, attach the required documents and submit the completed application through the GRA taxpayer's online portal; or
 - b. complete an application in a prescribed form, attach the required documents and submit the completed application through the competent authority of the State in which the taxpayer is resident for onward submission to the GRA.
2. The prescribed form referred to in the preceding paragraph shall include the following information:
 - a. the name, address, and taxpayer identification number (TIN) of the taxpayer;
 - b. the name, address, and taxpayer identification number (TIN) of any authorized representative of the taxpayer including the authorisation note of the representative;
 - c. the country of residence of the taxpayer;
 - d. the relevant DTT and the specific article(s) of the DTT applicable to the taxpayer's transaction;
 - e. a description of the applicable transaction including the amount involved and the currency in which the amount is denominated;

- f. the relevant tax year or periods involved; and
 - g. any other information the Commissioner-General may deem relevant.
3. The required documents which the taxpayer must attach to the prescribed form shall include the following:
- a. a copy of the official registration document of the taxpayer including information about the beneficial ownership, directorship and other officers of the taxpayer;
 - b. an original copy of a Certificate of Tax Residence of the taxpayer for the relevant period where the taxpayer is non-resident for tax purposes in Ghana;
 - c. a copy of the contract relating to the transaction;
 - d. evidence of tax compliance status of the taxpayer including copies of tax returns, tax payment receipts, tax clearance certificates and other relevant documents; and
 - e. any other document the Commissioner-General may deem relevant.
4. A taxpayer who is resident for tax purposes in Ghana and desires to obtain benefits from a competent authority of another Contracting State may:
- a. complete an application in a prescribed form, attach the required documents and submit the completed application through the GRA taxpayer's online portal for onward submission to the competent authority of the other Contracting State; or
 - b. complete an application in a prescribed form, attach the required documents and submit the completed application to the competent authority of the other Contracting State using the procedure outlined for obtaining treaty benefits under the laws of the other Contracting State.
5. The prescribed form referred to in the preceding paragraph shall include the following information:
- a. the name, address, and taxpayer identification number (TIN) of the taxpayer;

- b. the name, address, and taxpayer identification number (TIN) of any authorized representative of the taxpayer including the authorisation note of the representative;
 - c. the relevant DTT and the specific article(s) of the DTT applicable to the taxpayer's transaction;
 - d. a description of the transaction including the amount involved and the currency in which the amount is denominated;
 - e. the relevant tax year or periods involved; and
 - f. any other information the Commissioner-General and the competent authority of the Contracting State may deem relevant.
6. The required documents which the taxpayer must attach to the prescribed form shall include the following:
- a. a copy of the official registration document of the taxpayer including information about the beneficial ownership, directorship and other officers of the taxpayer;
 - b. a copy of the contract relating to the transaction;
 - c. evidence of tax compliance status of the taxpayer including copies of tax returns, tax payment receipts, tax clearance certificates and other relevant documents; and
 - d. any other document the Commissioner-General and the competent authority of the Contracting State may deem relevant.
7. Where a taxpayer is unable to submit an application through the GRA taxpayer's online portal, the taxpayer may submit the application and the required documents to the designated email address of the Treaties Unit of GRA.

3.2 RELIEF FROM DOUBLE TAXATION UNDER ITA

1. Where a taxpayer who is resident for tax purposes in Ghana desires to obtain a relief from double taxation under sections 111 and 112 of the ITA, the taxpayer must complete an application in a prescribed form, attach the required documents and submit the completed application through the taxpayer's online portal.

2. The prescribed form shall include the following information:
 - a. the name, address, and taxpayer identification number (TIN) of the taxpayer;
 - b. the name, address, and taxpayer identification number (TIN) of any authorized representative of the taxpayer including the authorisation note of the representative;
 - c. a description of the transaction including the amount involved and the currency in which the amount is denominated;
 - d. the relevant tax year or periods involved; and
 - e. any other information the Commissioner-General may deem relevant.

3. The required documents which the taxpayer must attach to the prescribed form shall include the following:
 - a. a copy of the official registration document of the taxpayer including information about the beneficial ownership, directorship and other officers of the taxpayer;
 - b. an official copy of the foreign tax payment receipt;
 - c. a copy of the contract relating to the transaction;
 - d. any other document the Commissioner-General may deem relevant.

4. Where a taxpayer is unable to submit an application through the GRA taxpayer's online portal, the taxpayer may submit the application and the required documents to the designated email address of the Treaties Unit of GRA.

3.3 CERTIFICATION OF TAX RESIDENCY

1. A taxpayer who seeks a certification that the taxpayer was resident in Ghana for tax purposes during any period must complete an application in a prescribed form, attach the required documents and submit the completed application through the taxpayer's online portal.

2. The prescribed form shall include the following information:
 - a. the name, address, and taxpayer identification number (TIN) of the taxpayer;
 - b. the name, address, and taxpayer identification number (TIN) of any authorized representative of the taxpayer including the authorisation note of the representative;
 - c. the relevant tax year or periods involved; and
 - d. any other information the Commissioner-General may deem relevant.

3. The required documents which the taxpayer must attach to the prescribed form shall include the following:
 - a. a copy of the official registration document of the taxpayer including information about the beneficial ownership, directorship and other officers of the taxpayer;
 - b. evidence of tax compliance status of the taxpayer including copies of tax returns, tax payment receipts, tax clearance certificates and other relevant documents; and
 - c. any other document the Commissioner-General may deem relevant.

4. Where a taxpayer is unable to submit an application through the GRA taxpayer's online portal, the taxpayer may submit the application and the required documents to the designated email address of the Treaties Unit of GRA.

4.0 EVALUATION PROCEDURE

An application for DTT benefits or a relief from double taxation under sections 111 and 112 of the ITA, shall when submitted through the designated online portal or designated email address, be evaluated by the Treaties Unit of GRA.

The Treaties Unit of GRA shall upon receipt of an application for DTT benefits, determine whether the relevant DTT was in force during the relevant period; there were any protocols to the DTT during the relevant period and the taxpayer has complied with all relevant provisions of the DTT and tax laws.

An application for a certification that a taxpayer was resident in Ghana for tax purposes during any period shall when submitted through the designated online portal or designated email address, be evaluated by the Treaties Unit of GRA.

4.1 IDENTIFICATION OF PERSONS

1. The benefits under a DTT can only be enjoyed by a “person” who is resident for tax purposes in either one or both Contracting States. Article 3 (1) (a) of both Model Conventions defines a person to include “an individual, a company and any other body of persons.”
2. A company is defined in Article 3 (1) (b) of both Model Conventions to mean “anybody corporate or any entity that is treated as a body corporate for tax purposes.” The terms “individual,” “body of persons,” “body corporate” and “entity” are not defined. The Commentary on Article 3 of the United Nations Model Convention indicates that the term person “should be interpreted very broadly.” Similarly, the Commentary on Article 3 of the OECD Model Convention indicates that the term “person” is used in a very wide sense. Both Commentaries indicate that partnerships are considered to be persons, either as companies or as bodies of persons.
3. Due to the broad definition of “person,” in most cases, the claimant is likely to satisfy this requirement. In cases where there is doubt, the Republic of Ghana can, where Article 3 of the relevant DTT permits, apply the domestic tax law of Ghana to determine the nature of the person (i.e., individual, company, etc.).

4.2 DETERMINATION OF TAX RESIDENCE

1. The Treaties Unit of GRA must determine whether during the relevant period, the taxpayer was a resident of either Ghana or the other Contracting State under the provisions of the relevant DTT. In making this determination, the Treaties Unit of GRA may obtain information about the tax residence and tax compliance status of the taxpayer from the competent authority of the other Contracting State via the Exchange of Information framework.
2. Where based on the facts presented, the taxpayer is resident for tax purposes in Ghana and the other Contracting State, the Treaties Unit of GRA shall employ the “tie-

breaker” rules in the relevant DTT to determine the country of residence of the taxpayer.

3. After a determination has been made that the taxpayer was a resident of either Ghana or the other Contracting State under the provisions of the relevant DTT for the relevant period, the Treaties Unit of GRA shall determine whether the taxpayer is a *qualified person* for treaty benefits under the provisions of the relevant DTT.
4. In the case of an application for relief from double taxation under sections 111 and 112 of the ITA, the Treaties Unit of GRA shall determine whether the taxpayer was resident in Ghana for tax purposes under sections 101 of the ITA during the relevant period.
5. In the case of an application for a certification that a taxpayer was resident in Ghana for tax purposes during any period, the Treaties Unit of GRA shall determine whether the taxpayer was resident in Ghana for tax purposes under sections 101 of the ITA during the relevant period.
6. Where the Treaties Unit of GRA receives a request from the competent authority of another Contracting State for verification of the tax residence status of a taxpayer, the Treaties Unit of GRA shall determine whether the taxpayer was resident in Ghana for tax purposes under sections 101 of the ITA during the relevant period and offer any other assistance required by the competent authority of the other Contracting State.

4.3 DETERMINATION OF OWNERSHIP & TYPE OF INCOME

1. After a determination has been made that the taxpayer was a resident of either Ghana or the other Contracting State under the provisions of the relevant DTT for the relevant period and the taxpayer is a *qualified person* for treaty benefits under the provisions of the relevant DTT, the Treaties Unit of GRA shall determine the type of income under the DTT which the taxpayer’s transaction relates to.
2. Where the taxpayer’s transaction relates to passive incomes such as rent, dividends, interest or royalties, the Treaties Unit of GRA shall determine whether the taxpayer is the “beneficial owner” of the income within the context of the relevant DTT. The term “beneficial owner” is not used in a narrow technical sense (such as the meaning that it has under the trust law of many common law countries), rather, it should be

understood in its context, in particular in relation to the words “paid ... to a resident”, and in light of the object and purposes of the DTT, including avoiding double taxation and the prevention of fiscal evasion and avoidance.

3. Thus, where an item of income is paid to a resident of a Contracting State who acts as an agent or nominee, it would be inconsistent with the object and purpose of the DTT to grant treaty benefits to that agent or nominee. Similarly, where a taxpayer acts as a conduit for another person who in fact receives the benefit of the income concerned, it would be equally inconsistent with the object and purpose of the DTT to grant treaty benefits to the conduit.
4. A beneficial owner of an item of income is the person who receives the item of income for the person’s use and enjoyment and assumes the risk and control of the item of income received. The person who is beneficial owner of the item of income is the person who enjoys and assumes all the attributes of ownership. The item of income is for the owner’s own benefit and this person is not accountable to anyone for the usage of the income. It is the true owner of property who is the beneficial owner of the property. Where an agency or mandate exists or the property is in the name of a nominee, the Treaties Unit of GRA must ascertain on whose behalf the agent or mandatary was acting and determine whether that person who is the true owner of the income was resident for tax purposes in either Ghana or the other Contracting State during the relevant period.
5. In making the determination as to who is the beneficial owner of a type of income, the Treaties Unit of GRA may obtain information about the taxpayer from the competent authority of the other Contracting State and refer to relevant documentation and literature on treaty abuse and its prevention.
6. In the case of an application for relief from double taxation under sections 111 and 112 of the ITA, the Treaties Unit of GRA shall determine whether the taxpayer’s income from a foreign source relates to employment, business or investment.

4.4 RATES OF TAX

1. Where the Treaties Unit of GRA is satisfied that the taxpayer:
 - a. was a resident of either Ghana or the other Contracting State under the provisions of the relevant DTT during the relevant period;
 - b. was a *qualified person* for treaty benefits under the provisions of the relevant DTT; and
 - c. was the beneficial owner of the identified income type,

the Treaties Unit of GRA shall determine the appropriate rate of income tax applicable to the taxpayer's transaction under the relevant DTT provision.

2. In the case of an application for relief from double taxation under sections 111 and 112 of the ITA, the Treaties Unit of GRA shall verify the income tax paid by the taxpayer on the foreign source income.

4.5 METHODS OF DOUBLE TAXATION RELIEF

1. Where a determination is made that the taxpayer is entitled to benefits under a specific DTT between Ghana and another Contracting State, the Treaties Unit of GRA shall determine the method by which the double taxation should be eliminated under the provisions of the relevant DTT.
2. In the case of an application for relief from double taxation under sections 111 and 112 of the ITA, the Treaties Unit of GRA shall determine whether the taxpayer can apply the exemption or credit method or elect to apply the deduction method to eliminate the double taxation on the income from a foreign source.
3. Where the taxpayer is entitled to a foreign tax credit, the Treaties Unit of GRA must reiterate that the foreign tax credit the taxpayer is entitled to, cannot exceed the average rate of Ghanaian income tax of the person for the year when it is applied to the assessable foreign income of the person.

4.6 EVALUATION TIMELINES

The Treaties Unit shall complete the evaluation of a request and issue a decision on the request to the taxpayer within thirty (30) days from the date the request is submitted on the online taxpayer's portal or the designated email address.

5.0 INITIATION OF MUTUAL AGREEMENT PROCEDURE

1. Where a taxpayer considers that its tax treatment in one or both Contracting States is not in accordance with the provisions of a DTT (or will not be so in the future), the taxpayer may submit a Request in a prescribed form, attach the required documents and submit the Request through the taxpayer's online portal. The Request must be submitted within the time limit provided in the relevant DTT. In cases where the relevant DTT does not provide a time limit for the submission of the Request, the taxpayer shall submit the request within three (3) years from the date the taxpayer

receives notice of the tax treatment which the taxpayer considers inconsistent with the provisions of a DTT.

2. The tax treatment which the taxpayer asserts is not in conformity with the provisions of a DTT could relate to any of the following situations:
 - a. transfer pricing issues and issues related to the attribution of profits to a permanent establishment;
 - b. existence of a permanent establishment in a Contracting State;
 - c. residence of the taxpayer for tax purposes where the taxpayer appears to have dual residence in both Contracting States;
 - d. alleged application of withholding taxes in contravention of the provisions in a DTT;
 - e. characterization of income under a DTT;
 - f. alleged application of domestic anti-abuse provisions in contravention of the provisions in a DTT;
 - g. alleged taxation by one Contracting State in contravention of the DTT rules on non-discrimination; and
 - h. determination of the tax issues related to cross-border employment under the provisions of a DTT.

3. The Request the taxpayer shall submit must contain the following information:
 - a. the name, address, and taxpayer identification number (TIN) of the taxpayer;
 - b. the name of the foreign tax administration involved and if possible, identification of the regional or local tax administration office that has made, or is proposing to make, the adjustment;
 - c. the DTT article(s) that the taxpayer asserts are not being correctly applied, and the taxpayer's interpretation of the application of the article;
 - d. the relevant tax years or periods involved;
 - e. the relationship, situation, or structure of the arrangements, issues, or related parties involved;
 - f. a summary of the facts and an analysis of the issues for which competent authority's assistance is requested, including any specific issues raised by the tax administrations affecting the taxpayer and the related amounts (in both local and foreign currencies and supported by calculations, if applicable);
 - g. a copy of any other relevant competent authority request and the associated documents filed, or to be filed, with the competent authority of the other

Contracting State, including copies of correspondence from the other tax administration, copies of briefs, objections, etc., submitted in response to the action or proposed action of another tax administration (if applicable);

- h. an indication of whether the taxpayer or a predecessor has made a prior request to the competent authority of either Contracting State on the same or related issue;
- i. a schedule of the time limitations in each jurisdiction (domestic as well as DTT time limits) in respect of the years for which relief is sought (in cases of multiple taxpayers, a schedule for each);
- j. a statement indicating whether the taxpayer has filed a notice of objection, notice of appeal, refund claim, or comparable document in either of the relevant jurisdictions;
- k. where the request for competent authority assistance involves issues that are currently or were previously considered by the tax authorities of either Contracting State as part of an advance pricing arrangement, ruling, or similar proceedings, a statement to that effect;
- l. if consent has not already been provided for a person to act as an authorized representative, a signed statement that a representative is authorized to act for a taxpayer in making the request;
- m. for transfer pricing cases:
 - i. the name, address and, if possible, the taxpayer identification number (TIN) of any related foreign taxpayer involved;
 - ii. an electronic copy of documentation as described in domestic legislation of the taxpayer's state of residence;
 - iii. the following details regarding the adjustment (or proposed adjustment) in addition to the facts provided above:
 - (A) calculations setting out the adjustment or proposed adjustment translated in both currencies;
 - (B) a statement on how effect was given to the adjustment in practice including an explanation of the accounting treatment;
 - (C) a statement whether any portion of the adjustment relates to secondary adjustments;
 - (D) a statement on whether any portion of the adjustment relates to interest on unpaid taxes or statutory penalties.

- iv. a statement whether any previous or subsequent years are to be audited where there is a prospect of similar issues arising;
 - v. an indication of any specific issues raised by the foreign competent authority. Setting out those elements of the transfer pricing policy that the other jurisdiction did not agree with and why, and how the associated enterprise sought to rebut the other jurisdiction's findings, including copies of all relevant correspondence;
 - vi. a statement indicating whether the taxpayer has –
 - (A) filed a refund claim; or
 - (B) entered into a settlement agreement, in either of the jurisdictions related to the relief sought.
 - vii. supporting documents in addition to the supporting documents listed above including the following:
 - (A) copies of the relevant related party agreements;
 - (B) copies of the Republic of Ghana and foreign-related parties' transfer pricing policies or documentation and benchmarking studies whether at a group level or at a company level;
 - (C) copies of the financial statements of both related parties; and
 - (D) copies of the tax return of the Ghanaian taxpayer involved.
 - n. any other facts that the taxpayer may consider relevant;
 - o. a copy of any settlement or agreement reached with the other jurisdiction which may affect the MAP process; and
 - p. the taxpayer's views on any possible bases on which to resolve the issues.
4. The taxpayer or an authorized representative of the taxpayer, shall sign a declaration to confirm the accuracy and completeness of the facts and information presented in the Request. A taxpayer can pursue the MAP process and domestic legal remedies simultaneously.
 5. GRA may consider a case presented to the competent authority for MAP and the objection lodged by the taxpayer under domestic tax provisions against the assessment concurrently. Depending on the circumstances, the competent authorities may defer the MAP until a decision has been reached on the objection filed by the taxpayer in accordance with the domestic tax provisions.
 6. The Treaties Unit of GRA shall upon receipt of such a Request, send an acknowledgement of receipt with the expected next steps to the taxpayer. The

Treaties Unit shall evaluate the Request to determine whether the Request meets the conditions for a valid presentation of a case and, if it does, it must determine that it is admissible. A determination that the Request is admissible shall be based only on the issue that the Request was validly presented but shall not involve a decision on the merits of the objection raised in the Request.

7. Where the Treaties Unit of GRA makes a determination that the Request is inadmissible, the Unit shall inform the taxpayer of the reasons for the inadmissibility of the Request.
8. Where the Request has been determined to be admissible, the Treaties Unit of GRA shall proceed to examine the merits of the Request to determine whether the objection to the tax treatment raised by the taxpayer is justified. If it concludes that the objection appears to be justified, the Treaties Unit may inform the appropriate department or Unit within GRA to make the necessary tax adjustment if that can resolve the case without the need to consult the competent authority of the other Contracting State.
9. If the Treaties Unit of GRA considers the request to be justified but it is unable to resolve the case unilaterally, it must notify the competent authority of the other Contracting State that it has received a Request and inform the competent authority of the other Contracting State of the expected next steps. Both Contracting States shall use their best efforts to seek to resolve the case through written communication and, if necessary, oral discussions.
10. If the competent authorities reach an agreement, the contents of a tentative agreement shall be communicated to the taxpayer. If the taxpayer accepts the agreement, a mutual agreement is concluded by the competent authorities. In cases where, despite their best efforts, the competent authorities of the Contracting States are unable to resolve the case, they shall notify the taxpayer that the case has been closed without agreement.
11. Where a mutual agreement has been concluded by the competent authorities of the Contracting States, it shall be implemented within the agreed timeline by the tax administration of the Contracting State that agreed to eliminate the taxation that was not in accordance with the DTT or by both tax administrations if the agreement requires tax adjustments in both Contracting States.

6.0 CORRESPONDING ADJUSTMENT PROCEDURE

1. Where a taxpayer is of the opinion that a primary transfer pricing adjustment in a State with which the Republic of Ghana does not have a DTT will result in juridical double taxation, the taxpayer must complete an application in a prescribed form, attach the required documents and submit the completed application through the taxpayer's online portal.
2. The Request the taxpayer shall submit must contain the following information:
 - a. the name, address, and taxpayer identification number (TIN) of the taxpayer and any related foreign taxpayer involved;
 - b. the name of the foreign tax administration involved and if possible, identification of the regional or local tax administration office that made the primary adjustment;
 - c. the relevant tax years or periods involved;
 - d. the relationship, situation, or structure of the arrangements, issues, or related parties involved;
 - e. a summary of the facts and an analysis of the adjustment made by the foreign tax administration which is likely to result in double taxation, the related amounts (in both local and foreign currencies and supported by calculations, if applicable);
 - f. a copy of any other relevant request for review of the adjustment and the associated documents filed with the foreign tax administration including copies of correspondence from the foreign tax administration (if applicable);
 - g. a statement indicating whether the taxpayer or related party of the taxpayer has filed a notice of objection, notice of appeal, refund claim, or comparable document in the relevant jurisdiction;
 - h. an electronic copy of documentation as described in domestic legislation of the taxpayer's state of residence;
 - i. the following details regarding the adjustment in addition to the facts provided above:
 - i. calculations setting out the adjustment translated in both local and foreign currencies;

- ii. a statement on how effect was given to the adjustment in practice including an explanation of the accounting treatment;
 - iii. a statement on whether any portion of the adjustment relates to secondary adjustments;
 - iv. a statement on whether any portion of the adjustment relates to interest on unpaid taxes or statutory penalties.
 - j. a statement whether any previous or subsequent years are to be audited where there is a prospect of similar issues arising;
 - k. an indication of any specific issues raised by the foreign tax administration setting out those elements of the transfer pricing policy that the other jurisdiction did not agree with and why, and how the associated enterprise sought to rebut the other jurisdiction's findings, including copies of all relevant correspondence.
 - l. a statement indicating whether the taxpayer or related party of the taxpayer has:
 - i. filed a refund claim; or
 - ii. entered into a settlement agreement, in the jurisdictions related to the relief sought.
 - m. supporting documents in addition to the supporting documents listed above including the following:
 - i. copies of the relevant related party agreements;
 - ii. copies of the Republic of Ghana and foreign-related parties' transfer pricing policies or documentation and benchmarking studies whether at a group level or at a company level;
 - iii. copies of the financial statements of both related parties; and
 - iv. copies of the tax return of the Ghanaian taxpayer involved.
 - n. any other facts that the taxpayer may consider relevant.
3. Where a taxpayer is unable to submit an application through the GRA taxpayer's online portal, the taxpayer may submit the application and the required documents to the designated email address of the Treaties Unit of GRA.
 4. The Treaties Unit of GRA shall upon receipt of such a request, evaluate the request and obtain information from the foreign tax administration to determine the merits or otherwise of the request. Where the Treaties Unit of GRA determines that the request has merits, it shall inform the appropriate Unit within GRA to undertake a corresponding adjustment to eliminate the double taxation on the item of income.
 5. Where the Treaties Unit of GRA determines that the request does not have any merit, it shall inform the taxpayer of the reasons for its decision.

6. The evaluation of a request for corresponding adjustment and the issue a decision on the request shall be made within thirty (30) days from the date the request is submitted on the online taxpayer's portal or designated email address.

7.0 CERTIFICATION OF ENTITLEMENT

1. Where the Treaties Unit of GRA determines that a taxpayer is entitled to benefits under a DTT between Ghana and another Contracting State, the Treaties Unit of GRA shall issue the taxpayer with a Certificate of Qualification which provides information on the treaty benefits and the relevant period for which the taxpayer qualifies for the benefit.
2. The Certificate shall be in form determined by GRA and shall contain features which will enable an electronic verification of the authenticity of the Certificate.
3. Where the Treaties Unit of GRA determines that a taxpayer is not entitled to benefits under a DTT between Ghana and another Contracting State, the Treaties Unit shall issue the taxpayer with a Certificate of Non-Qualification and provide reasons the taxpayer does not qualify for the treaty benefits.
4. Where the Treaties Unit of GRA determines that a taxpayer is entitled to a relief from double taxation under sections 111 and 122 of the ITA, the Treaties Unit of GRA shall issue the taxpayer with a Certificate of Qualification which provides information on the form of relief the taxpayer is entitled to and the relevant period for which the taxpayer qualifies for the benefit. The Certificate shall be in form determined by GRA and shall contain features which will enable an electronic verification of the authenticity of the Certificate.
5. Where the Treaties Unit of GRA determines that a taxpayer is not entitled to a relief from double taxation under sections 111 and 122 of the ITA, the Treaties Unit of GRA shall issue the taxpayer with a Certificate of Non-Qualification and state the reasons the taxpayer does not qualify for the relief.
6. Where the Treaties Unit of GRA determines that a taxpayer was resident for tax purposes in Ghana during a relevant period, the Treaties Unit of GRA shall issue the taxpayer with a Certificate of Residence which provides information on the relevant period during which the taxpayer was resident for tax purposes in Ghana. The Certificate shall be in form determined by GRA and shall contain features which will enable an electronic verification of the authenticity of the Certificate.
7. Where the Treaties Unit of GRA determines that a taxpayer was not resident for tax purposes in Ghana during a relevant period, the Treaties Unit of GRA shall provide the taxpayer with reasons for this determination.

8. A taxpayer who is dissatisfied with any decision of the Treaties Unit of GRA may file an objection to the decision in line with the procedure provided under the Revenue Administration Act, 2016 (Act 915).

A. Request for DTT Benefits from GRA:

1.A



A taxpayer completes an application in a prescribed form, attaches required documents and submits the completed application through the GRA taxpayer's online portal or the designated email address of the Treaties Unit of GRA.

1.B



OR

A taxpayer completes an application in a prescribed form, attaches required documents and submits the completed application through the competent authority of the State in which the taxpayer is resident for onward submission to the GRA.

2.



Treaties Unit of GRA evaluates the request after considering the following:

- a. Whether during the relevant period, the taxpayer was a "person" under the provisions of the relevant DTT?
- b. In which country was the taxpayer resident for tax purposes during the relevant period?
- c. Whether during the relevant period, the taxpayer was a qualified person for treaty benefits under the provisions of the relevant DTT?
- d. What type of income under the provisions of the relevant DTT does the taxpayer's transaction relate to?
- e. Whether during the relevant period, the taxpayer was the "beneficial owner" of the income within the context of the relevant DTT?
- f. What rate of tax was applicable to the taxpayer's transaction under the relevant DTT provision?
- g. What double taxation elimination method was applicable to the taxpayer's transaction under the provisions of the relevant DTT?

3.



Where the Treaties Unit of GRA determines that a taxpayer is entitled to DTT benefits, the taxpayer shall be issued a Certificate of Qualification.

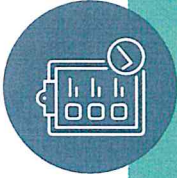
4.



Where a determination is made that a taxpayer is not entitled to DTT benefits, the taxpayer shall be issued a Certificate of Non-Qualification and given reasons the taxpayer does not qualify for the DTT benefits.

B. Request for DTT Benefits from Ghana's DTT Partner:

1.A



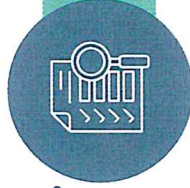
A taxpayer who is resident for tax purposes in Ghana completes an application in a prescribed form, attaches required documents and submits the completed application through the GRA taxpayer's online portal or the designated email address of the Treaties Unit of GRA for onward submission to the competent authority of the other Contracting State.

1.B



A taxpayer who is resident for tax purposes in Ghana completes an application in a prescribed form, attaches required documents and submits the completed application to the competent authority of the other Contracting State using the procedure outlined for obtaining treaty benefits under the laws of the other Contracting State.

2.



Ghana's Treaty Partner evaluates the request and decides whether the request should be granted.

C. Request for Relief from Double Taxation under section 111 or 112 of ITA:

1.



A taxpayer who is resident for tax purposes in Ghana completes an application in a prescribed form, attaches required documents and submits the completed application through the GRA taxpayer's online portal or the designated email address of the Treaties Unit of GRA.

2. Treaties Unit of GRA evaluates the request after considering the following:

a. Whether the taxpayer was resident in Ghana for tax purposes under section 101 of the ITA during the relevant period?

b. Whether the taxpayer's income from a foreign source relates to employment, business or investment?

c. The income tax paid by the taxpayer on the foreign source income.

d. Whether the taxpayer can apply the exemption method, credit method or elect to apply the deduction method to eliminate the double taxation on the income from a foreign source?

3.



Where the Treaties Unit of GRA determines that a taxpayer is entitled to a relief from double taxation under section 111 or 112 of the ITA, the taxpayer shall be issued a Certificate of Qualification.

4.



Where a determination is made that a taxpayer is not entitled to a relief from double taxation under section 111 or 112 of the ITA, the taxpayer shall be issued a Certificate of Non-Qualification and given reasons the taxpayer does not qualify for the relief.

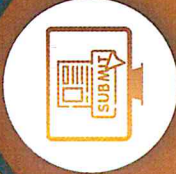
5.



A decision on the request by the taxpayer shall be made within thirty (30) days from the date

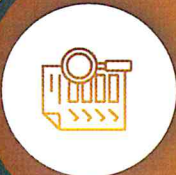
D. Request for Certification of Tax Residence:

1.



A taxpayer who is resident for tax purposes in Ghana completes an application in a prescribed form, attaches required documents and submits the completed application through the GRA taxpayer's online portal or the designated email address of the Treaties Unit of GRA.

2.



Treaties Unit of GRA evaluates the request to determine whether the taxpayer was resident in Ghana for tax purposes under section 101 of the ITA during the relevant period.

3.



Where the Treaties Unit of GRA determines that a taxpayer was resident for tax purposes in Ghana during a relevant period, the taxpayer shall be issued a Certificate of Residence.

4.



Where a determination is made that a taxpayer was not resident for tax purposes in Ghana during a relevant period, the Treaties Unit of GRA shall provide the taxpayer with reasons for this determination.

5.



A decision on the request by the taxpayer shall be made within thirty (30) days from the date the request is received.

E. Request for Initiation of Mutual Agreement Procedure (MAP):

1.



A taxpayer who is resident for tax purposes in Ghana completes an application in a prescribed form, attaches required documents and submits the completed application through the GRA taxpayer's online portal or the designated email address of the Treaties Unit of GRA

2.



Treaties Unit of GRA upon receipt of the request:

F. Request for Corresponding Adjustment:

1.



A taxpayer who is resident for tax purposes in Ghana completes an application in a prescribed form, attaches required documents and submits the completed application through the GRA taxpayer's online portal or the designated email address of the Treaties Unit of GRA.

2.



Treaties Unit of GRA upon receipt of the request:

- a. Evaluates the request and obtains information from the foreign tax administration to determine the merits or otherwise of the request;
- b. Informs the appropriate Department or Unit within GRA to undertake a corresponding adjustment to eliminate the double taxation on the item of income where the request has merits;
- c. Informs the taxpayer of the reasons for the rejection of the request (where applicable); and
- d. Issues a decision on the request within thirty (30) days from the date the request is received.

Signed: 

Date:

Ammishaddai Owusu-Amoah
Commissioner-General