

Taxation (Use of Fiscal Electronic Device) Bill, 2017

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BILL
ENTITLED

TAXATION (USE OF FISCAL ELETRONIC DEVICE) ACT, 2017

AN ACT to provide for the use of an approved Fiscal Electronic Device by specified taxable persons at each point of sale on the premises of the taxable persons and for related matters.

Passed by Parliament and assented to by the President:

Purpose and Application

Purpose

1. The purpose of this Act is to
 - (a) maximise revenue collection,
 - (b) minimise the incidence of revenue suppression, and
 - (c) obtain an accurate record of the volume of sales of each taxable person

by obliging specified taxable persons to use a Fiscal Electronic Device approved by the Ghana Revenue Authority.

Application

2. (1) This Act applies to a person specified in the First Schedule.
(2) The Minister may, on the recommendation of the Board, by legislative instrument, amend the First Schedule.

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Obligation to Use Fiscal Electronic Device and Conditions for Use

Obligation to use Fiscal Electronic Device

3. (1) A person specified in the First Schedule shall
- (a) use, and
 - (b) keep as a back-up,
- an approved Fiscal Electronic Device at each sales location on the premises of that person.
- (2) Subject to section 38, a person referred to in subsection (1) shall,
- (a) purchase for use the approved Fiscal Electronic Device from a supplier licensed by the Authority; and
 - (b) install the Fiscal Electronic Device at a conspicuous location on the premises of that person.
- (3) The supplier shall before the activation of the Fiscal Electronic Device, train the person in the appropriate use of the Device.
- (4) A person who contravenes subsection (1) commits an offence and is liable on summary conviction to a fine of not less than five hundred penalty units and not more than two thousand penalty units or to a term of imprisonment of not less than two years and not more than four years, or to both.

Activation of Fiscal Electronic Device

4. (1) Where a Fiscal Electronic Device assigned to a person is installed by the supplier, that person shall, for purposes of verification, registration and activation of the Device, submit to the supplier, a certified copy of the Value Added Tax certificate issued by the Authority to that person together with a completed Fiscal Electronic Device registration form.
- (2) The supplier shall, on receipt of the certified copy of the Value Added Tax certificate and the completed Fiscal Electronic Device registration form, key in the particulars of that person as specified on that certificate on the web portal set up for that purpose by the Authority.
- (3) The Fiscal Electronic Device shall be activated if the name of the person, the Taxpayer Identification Number of that person and the serial number of that Device is authenticated on the web portal of the Authority.