

26th July, 2023

Commissioner General
Ghana Revenue Authority
Osu, Accra

Dear Commissioner General,

PETITION FOR COMPREHENSIVE TAX AUDIT INTO THE AFFAIRS OF MRS CECILIA DAPAAH, FORMER MINISTER FOR SANITATION

I hope this letter finds you in good health and high spirit. I am writing to draw your attention a matter of utmost importance and public interest. As a citizen of Ghana, I am deeply troubled by recent revelations regarding the discovery of various sums of cash in different currencies at the residence of Mrs. Cecilia Dapaah, the former Minister for Sanitation.

The news of this discovery has sparked significant public concern and has raised questions about the potential tax implications of such large sums of money found in her possession. Given the esteemed role she played in the government, it is crucial that all necessary legal procedures and tax laws are followed to uphold transparency, accountability, and the rule of law in our beloved nation.

Section 28 (3) of the Revenue Administration Act 2016, (Act 915) provides as follows:-

“Section 28 (3)

The Commissioner – General may, by notice, require a person to file a tax return if before the date for filing for tax returns

(b) (iii) has committed an offence under a tax law, or

(c) The Commissioner–General considers it appropriate, including where the person fails to maintain adequate documentation as required under Section 27”.

Section 37 and 38 of the Revenue Administration Act 2016, (Act 915) empowers the Commissioner–General to make a pre-emptive assessment of tax payable or to become payable by a person under a tax law whether or not the person is required to file a tax return.

The Commissioner-General shall use best judgement and information reasonably available in making a pre-emptive assessment or fixing the amount of security. (Section 38 (3)).

The Commissioner–General may make an assessment at any time, including an adjusted assessment where the Commissioner–General discovers a case of fraud, wilful default or serious omission by or on behalf of a taxpayer.

Ghanaians are reminded that under our tax laws, income accruing in, derived from, brought into, or received in Ghana, is taxable in Ghana.

The Country also has Gift Tax Law which makes Value of Gifts received beyond a certain threshold taxable under the law.

The Life-Style of a person can also give him/her away for the GRA to come after you to ascertain the source of your income and whether or not you have fulfilled your tax obligations as required by law.

Kick-backs collected from contractors for the award of contracts are all taxable gifts.

Under Article 68 of the 1992 Constitution of the Republic of Ghana, it is only the President of the Republic of Ghana who is not required to pay tax on entitlements as follows.

Section 68 (1) (5). The salary, allowance, facilities, pensions and gratuity referred to in clauses (3) and (4) shall be exempt from tax.

Note, however that this is **NOT** applicable to the Vice-President. He is required to pay tax like any other income earner in Ghana.

In light of the above, I kindly request the Ghana Revenue Authority to initiate a thorough investigation into the financial matters of Mrs. Cecilia Dapaah and assess the taxation implications of the discovered funds and her business (if any). It is imperative that she be held accountable for any tax obligations that may arise from the possession of these substantial sums of money.

As a responsible and law-abiding citizen, I believe in the fair and just implementation of taxation laws for all individuals, irrespective of their status or former positions in the government. I trust that the Ghana Revenue Authority will conduct a transparent and unbiased investigation, ensuring that no one is above the law and that the revenue generated through taxes, benefits the development of our nation and the well-being of its citizens.

Therefore, I respectfully call for the following actions:

1. A comprehensive investigation into the sources of the funds found at Mrs. Cecilia Dapaah's residence, including any potential undeclared earned income or assets.
2. An assessment of her tax compliance history during her tenure as a public servant to ensure adherence to tax laws and regulations.
3. The prompt collection of any taxes owed, if applicable, as per the provisions of the relevant taxation laws.
4. Regular updates and transparency throughout the investigation process to maintain public confidence in the integrity, ability and capabilities of the Ghana Revenue Authority.

I firmly believe that addressing this matter diligently will reinforce the principles of accountability and financial responsibility within our government and society as a whole.

It would also encourage voluntary tax compliance, by the citizens of Ghana.

I have faith in the commitment of the Ghana Revenue Authority to uphold justice and fairness, and we trust that you will act promptly in addressing this petition.

Thank you for your attention to this urgent matter. I look forward to receiving updates on the progress of the investigation and subsequent actions taken. Thank you.

Yours sincerely,



Mike Kofi Afflu
Former President,
Chartered Institute of Taxation Ghana and
Fellow of the Institute of Chartered Accounts, Ghana.