



ELECTRONIC-INVOCING (E-Invoicing)

Electronic Invoicing Systems and Its Implication for Businesses

Ghana Revenue Authority / UK – Ghana Chamber of Commerce

March 10th, 2023



AGENDA

- 1: What is Electronic Invoicing?
- 2: Why Electronic Invoicing?
- 3: Benefits of Electronic Invoicing to Taxpayers and GRA
- 4: The Architecture Behind the Technology
- 5: How the Technology Works (Examples)
- 6: Implementation Roadmap to Date
- 7: How a Taxpayer Can Register on the E-VAT System
- 8: Compliance and Monitoring Aspects of the Technology
- 9: Questions and Answers

Appendices

What Is Electronic Invoicing?



What are the main attributes of this technology?

A system that transforms the manual invoice issuance process (paper-based) into an electronic one and, also allows for such invoices, including debit and credit notes, to be exchanged electronically between buyers and sellers.

**WITH E-INVOICING,
GRA WILL
AUTHENTICATE
AND VALIDATE
THE ISSUANCE OF
INVOICES BY
TAXPAYERS IN
REAL TIME**

Why Electronic Invoicing?

Six main reasons why its important to implement this technology



Forgery of Invoices

“Carding” of Invoices

Overstatement of input

Understatement of Output

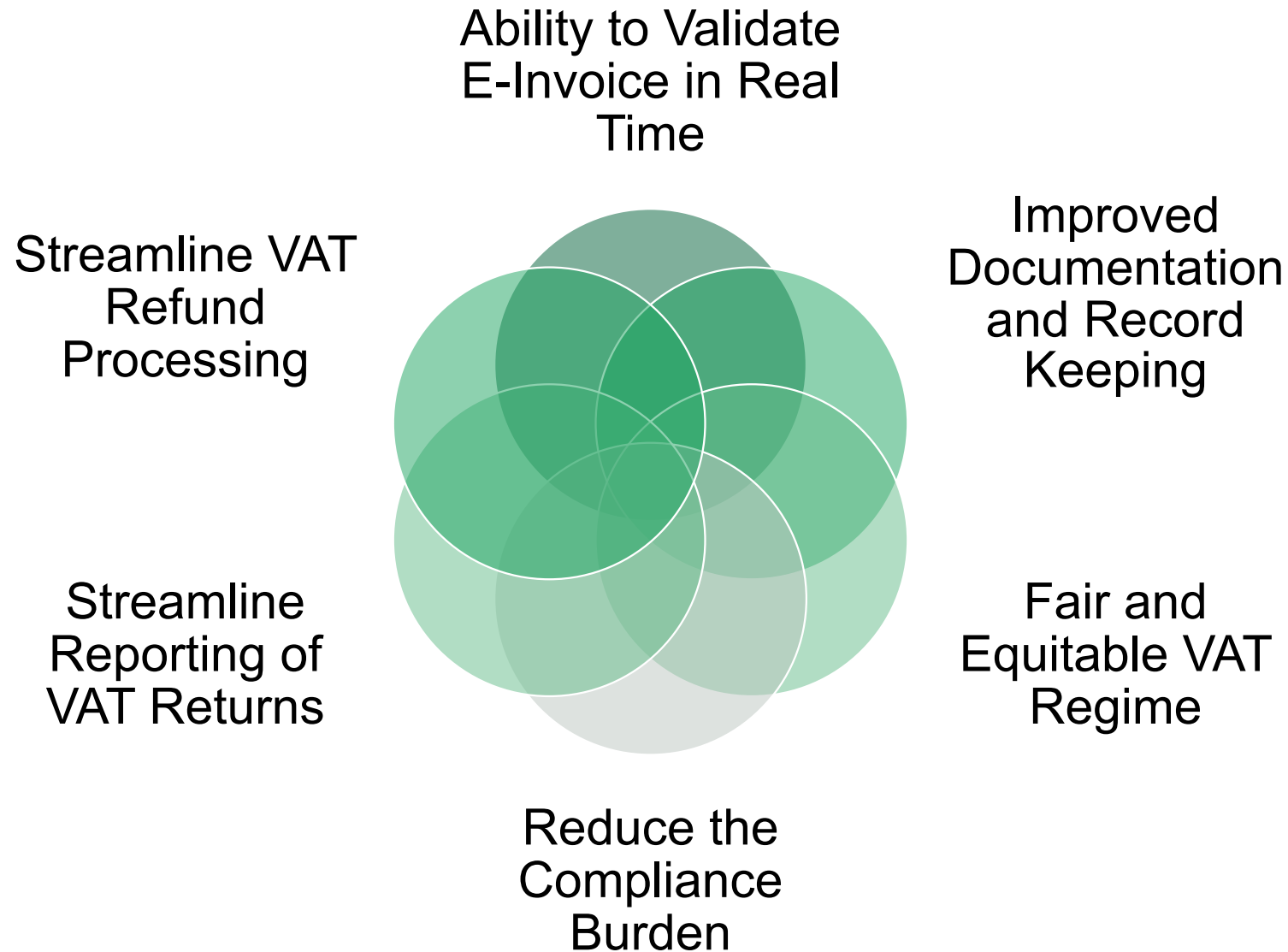
Lack of Data for Effective Compliance

Significant Man Hours on Audit

Benefits of Electronic Invoicing to Businesses



E-Invoicing Provides Significant Benefits to Businesses



Benefits of Electronic Invoicing to GRA



These reasons only help us to serve our taxpayers well

Formalize Large Informal Sector

Widen the Tax Base and Provide Data for Tracing Traders

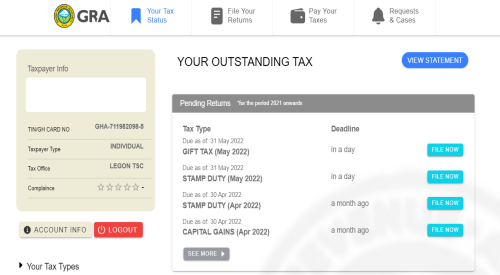
Platform for Pre-Populated Returns

Detect Suppression of Sales

Examination of Fictitious Refund Claims

Easy Tracking of Non-Remittance of VAT Collected

THE ARCHITECTURE BEHIND THE TECHNOLOGY

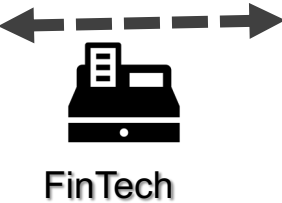


GRA FREE Software for Manual Invoicing

- E-invoicing software (Desktop)
- E-invoicing Mobile system
- E-invoicing - (Online)

Systems Integration

- ERP
- Point Of Sales
- Accounting Software
- Cash Register
- E-Commerce Businesses




Software Developers



API Integration

GRA Certified Invoicing System



GRA

(VAT System Portals)

E-VAT System Portals
(Monitoring)

VSDC
(Stamping invoices, Refunds, Purchases, importation)

SKMM
(Provides the daily key to start VSDC, Registrations)

Pre-Certified

Real-time Monitoring of Transactions



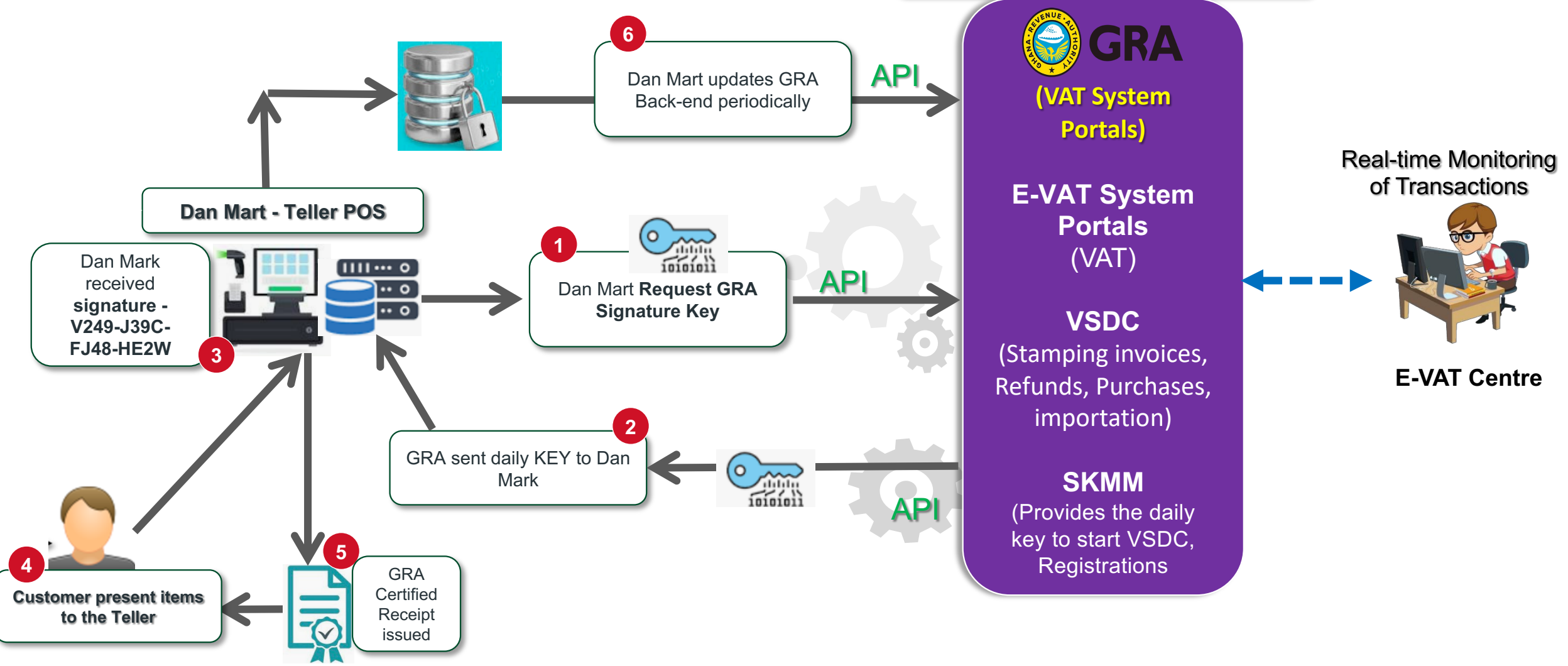
Taxpayer Service Centre (TSC)

HOW THE TECHNOLOGY WORKS

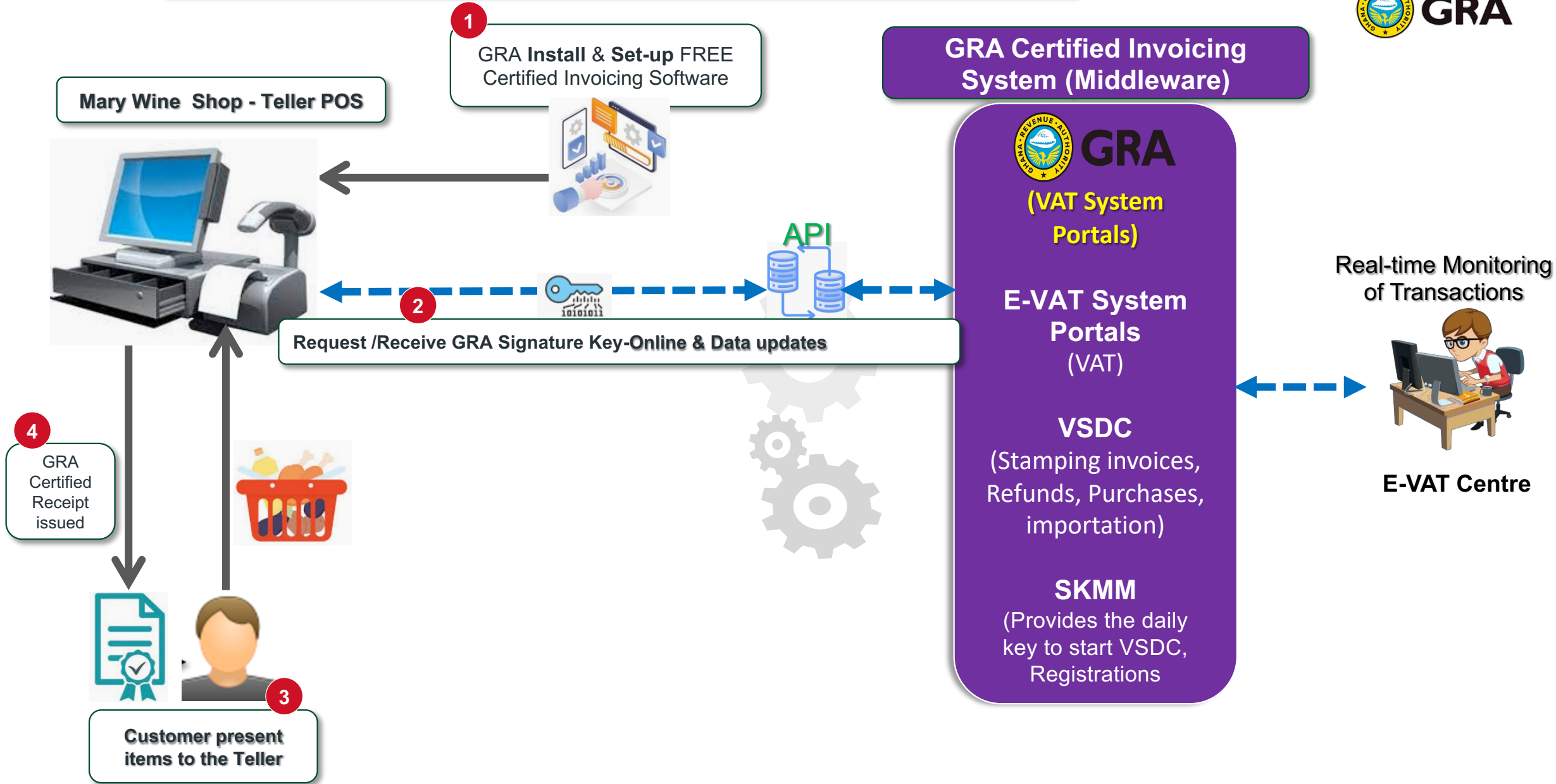
Step-by-Step Issuance of EVAT Invoicing (ERPs/POS – working Online & Offline)



GRA Certified Invoicing System (Middleware)



FREE - Step-by-Step Issuance of EVAT Invoicing (e-Invoicing)



GRA Certified Invoicing System (Middleware)

GRA
(VAT System Portals)
E-VAT System Portals (VAT)
VSDC
(Stamping invoices, Refunds, Purchases, importation)
SKMM
(Provides the daily key to start VSDC, Registrations)

Real-time Monitoring of Transactions



E-VAT Centre

Mary Wine Shop - Teller POS

1
GRA Install & Set-up FREE Certified Invoicing Software

2
Request /Receive GRA Signature Key-Online & Data updates

4
GRA Certified Receipt issued




3
Customer present items to the Teller

IMPLEMENTATION ROADMAP TO DATE

IMPLEMENTATION IS IN PHASES



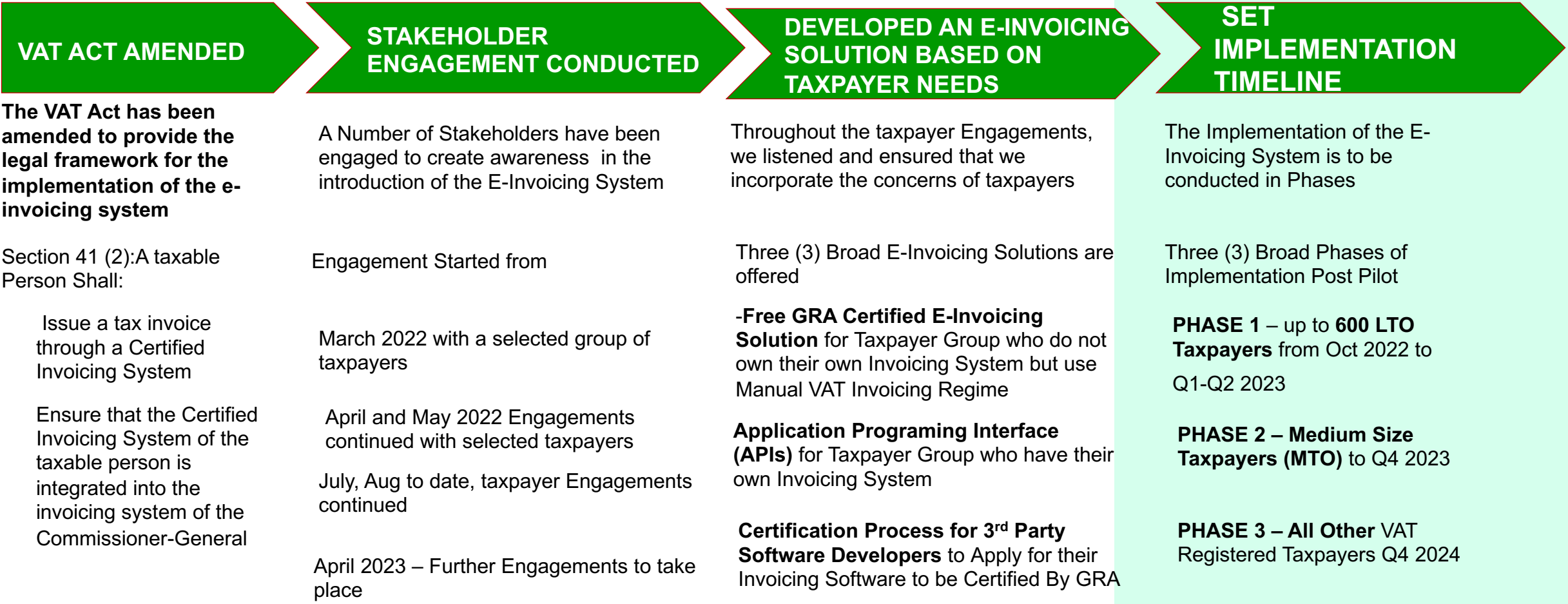
The Pilot phase started with 50 taxpayers with a Go-Live Date of 1st October 2022

Phase 	Taxpayer Group 	Timeline-Go Live 	Status
Pilot	<ul style="list-style-type: none"> Selected 50 taxpayers across different sectors 	1 October, 2022	Completed
One	<ul style="list-style-type: none"> 600 Taxpayers in the same industries/Sectors 	31 st March, 2023 – 1 st June 2023	Started
Two	<ul style="list-style-type: none"> 1,000 Medium Size Taxpayers in the same industries/sectors 	31 December, 2023	Not Started
Three	<ul style="list-style-type: none"> All Other Taxpayers in the same industries based on revenue 	31 st December 2024	Not Started

How is E-Invoicing System being Implemented?



We have focused our attention on these 4 broad areas in implementing the E-Invoicing Solution





THE ONE THOUSAND AND EIGHTY-SECOND

ACT

OF THE PARLIAMENT OF THE REPUBLIC OF GHANA
ENTITLED

VALUE ADDED TAX (AMENDMENT) ACT, 2022

AN ACT to amend the Value Added Tax Act, 2013 (Act 870) to provide for the up-front payment of Value Added Tax by an unregistered importer, the taxation of electronic commerce, the electronic issuance of a tax invoice, the zero-rating of the supply of locally assembled vehicles and for related matters.

DATE OF ASSENT: *12th September, 2022.*

PASSED by Parliament and assented to by the President

Section 41 of Act 870 amended

3. The principal enactment is amended by the substitution for section 41, of

“Issue of tax invoice or sales receipt

41. (1) Except as otherwise provided in this Act, a taxable person shall, on making a taxable supply of goods or services, issue to the recipient, a tax invoice in the form and with the details that are prescribed by the Commissioner-General.


(2) A taxable person shall

(a) issue a tax invoice through a Certified Invoicing System; and

(b) ensure that the Certified Invoicing System of the taxable person is integrated into the invoicing system of the Commissioner-General.

- (11) A person who
- (a) issues a false tax invoice or sales receipt;
 - (b) fails to issue a tax invoice or sales receipt contrary to subsection (1) or (5);

Act 1082 *Value Added Tax (Amendment) Act, 2022*

- (c) fails to issue a tax invoice through a Certified Invoicing System contrary to subsection (2);
- (d) tampers, manipulates or interferes with the proper functioning of a Certified Invoicing System;
-  (e) fails to integrate the Certified Invoicing System of the taxable person into the invoicing system of the Commissioner-General contrary to subsection (2);
or
- (f) fails to re-connect the Certified Invoicing System of that person to the invoicing system of the Commissioner-General contrary to subsection (9)

is, in addition to the penalty provided under section 58, liable to pay a penalty of an amount of not more than five hundred currency points or three times the amount of tax involved, whichever is higher.

(12) A taxable person shall, within one year after the coming into force of this Act, comply with the provisions of this section.

(13) A taxable person who is unable to comply with the provisions of this section within one year after the coming into force of this Act shall, within thirty days before the expiration of the period specified under subsection (12), apply to the Commissioner-General for an extension of time.

(14) An extension of time granted under subsection (13) shall not exceed a period of three months.”

**VALUE ADDED TAX (AMENDMENT)
(NO. 2) ACT, 2022** **Act 1087**

ARRANGEMENT OF SECTIONS

Section

1. Section 3 of Act 870 amended
2. Section 5 of Act 870 amended
3. Section 22 of Act 870 amended
4. Section 41 of Act 870 amended
5. Section 48 of Act 870 amended
6. First Schedule to Act 870 amended
7. Second Schedule to Act 870 amended



- (b) fails to issue a tax invoice or sales receipt contrary to subsection (1) or (5);
- (c) fails to issue a tax invoice through a Certified Invoicing System contrary to subsection (2);
- (d) tampers, manipulates or interferes with the proper functioning of a Certified Invoicing System;
- (e) fails to integrate the Certified Invoicing System of the taxable person into the invoicing system of the Commissioner-General contrary to subsection (2); or
- (f) fails to re-connect the Certified Invoicing System of the taxable person to the invoicing system of the Commissioner-General contrary to subsection (9)

is, in addition to the penalty provided under section 58, liable to pay a penalty of an amount of not more than fifty thousand currency points or three times the amount of tax involved, whichever is higher.”;

- (b) the substitution for subsection (12), of

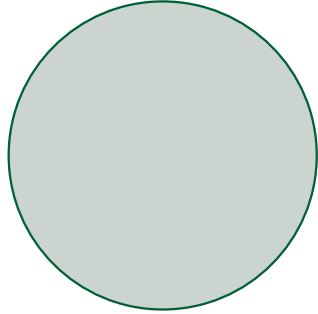
“(12) Except as otherwise directed by the Commissioner-General, a taxable person shall, upon the coming into force of this Act, comply with the provisions of this section.”; and

- (c) the deletion of subsections (13) and (14).”.



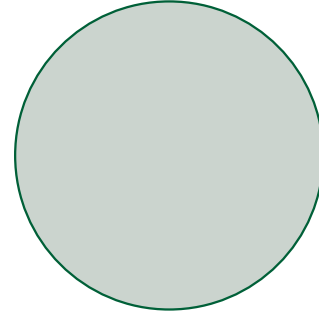
HOW TO REGISTER TO ISSUE ELECTRONIC INVOCIES

How Can A Taxpayer Register to Issue An Electronic Invoice?



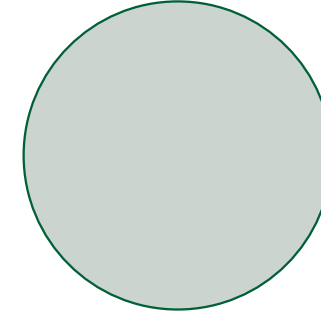
By Selection

- Project Implementation Team
- Assign Relationship Manager
- Breakfast Meeting
- Completion of Onboarding Forms
- Onboarded



Voluntary Registration (Existing Taxpayers)

- Write to Commissioner General
- Assign Relationship Manager
- Completion of Onboarding Forms
- Onboarded



By Application (New Taxpayers)

- Write to Commissioner General
- Assign Relationship Manager
- Completion of Onboarding Forms
- Onboarded



How Can A Taxpayer Register to Issue An Electronic Invoice?



GRA's Free Invoicing System

- Demo
- Training
- Setup
- UAT
- Go-Live

ERPs and POS Users

- Integration
- UAT
- Go-live
- Visit

COMPLIANCE AND MONITORING ASPECTS OF THE TECHNOLOGY

How is GRA Ensuring Continuous Monitoring and Compliance?

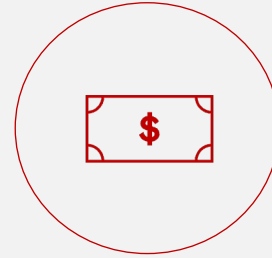


We will deploy Compliance Tools to ensure the effective use of the System



Heartbeat

This tool is used to monitor in near real-time, the online or offline status of Taxpayers onboarded onto the System



Revenue Monitoring

The System allows GRA to conduct real-time Monitoring of revenue from VAT transactions



Verification

The System allows for verification to be done by Customers, the General Public and GRA Compliance Staff

Appendix

Appendix A – Heartbeat

SEARCH BY NAME:

SEARCH BY TIN:

VSDC : 51 LG: 19 MD: 21 SM: 11

ACTIVE (GREEN) : 26

ACTIVE LAST 2 HOURS: 3

ACTIVE LAST 4 HOURS: 0

INACTIVE LAST 6 HOURS : 1

INACTIVE LAST 8 HOURS : 0

INACTIVE LAST 10 HOURS : 0

INACTIVE LAST 12 HOURS: 19

NOT WORKING : 2

Vsdc HeartBeats SLEEPTIME : 16

LAST REFRESH Mon Sep 26 15:55:11 GMT 2022

RECEIPT: 10262	RECEIPT NO: 1101	REFUND: 330	REFUND NO: 105
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VIEW STAFF

TRACK ACTIVITIES

AUTHORITY BACK END WEBSITE

SDC DATA DASHBOARD

RECENT REHUSTLE: VAT000000280
2022-09-26 15:37:47

REFRESH

VIEW

OPTIONS

LARGE VSDC						
MELC	MACS	SING	STAR	AF-A	B 5	SCAN
HUAW	SAND	AFRI	SPRI	Airt	META	GHAN
VIVO	SHOP	HUAW	KWAT	MA		

MEDIUM VSDC						
TEST	SNED	TCL	SENT	VIVO	Emer	AXON
AF-A	AF-A	PHIL	MANI	LAPA	REGA	DANG
FROS	EXPR	SETH	SENT	STAR	MICR	ELEC

SMALL VSDC			
KOAL	ATAL	SNED	SILV
AUTO	DELM	NETF	PAUL
OCCR	CHIM	HALL	

Show desktop





Data Selected for ALL TAXPAYERS

INVOICE COUNT

TOTAL SALES

TOTAL TAXES

2,230.00

16,963,410.30

1,215,281.37

[Click here to view transactional details](#)

Search:

ID	TIN	TAXPAYER NAME	CLIENT NAME	TIME	AMOUNT	ACTION
47	C0034186913	SPRING DATA WORKS LIMITED	KENNETHCOLE	2022-09-25 13:46:04.813	511.56	VIEW
46	C0034186913	SPRING DATA WORKS LIMITED	KENNETHCOLE	2022-09-25 13:46:02.673	511.56	VIEW
45	C0034186913	SPRING DATA WORKS LIMITED	KENNETHCOLE	2022-09-25 13:46:00.823	511.56	VIEW
44	C0034186913	SPRING DATA WORKS LIMITED	KENNETHCOLE	2022-09-25 13:45:58.617	511.56	VIEW

Details of the Invoice



Dashboard

Summary

Statistics

Faked Invoice

Create Taxpayer

Create User

Taxpayers List

C000316697X
MELCOM LIMITED

C0000000000 EAGLEEXPRESSLIMITED
2022-09-24 15:58:03.937

PRODUCT CODE	PRODUCT NAME	UNIT PRICE	QUANTITY	TOTAL AMOUNT
101987	BASKET PLASTIC FANCY 14060-48	7.5	1.0	7.50
101991	CONTAINER SET 6PCS SOLITAIRE 21566-24	18.9	1.0	18.89
109568	BOWL SET W/CUP+SPOON PLAIN P-503	7.9	1.0	7.90
115766	BOWL 7 quot; HANDPAINTED STONWARE HP-7	4.9	2.0	9.80
75532	VEGETABLE GRINDER 819FK	16.9	1.0	16.89
95625	HAHNE CORNFLAKES IN BOX 500G 8	24.99	1.0	24.98

TOTAL AMOUNT	TAXABLE	EXEMPTED	VAT	NHIL	GETFund	COVID	WITHHOLDING
85.98	85.98	0.00	9.55	1.80	1.80	0.71	0.00

Encrypted Invoice Data



GRA

- Dashboard
- Summary
- Statistics
- Faked Invoice
- Create Taxpayer
- Create User
- Taxpayers List

SDC INFORMATION

RCPT_SEQ: 92
 TOT_RCPT_SEQ: 92
 INTERNAL_DATA:CVBFRYI2YYRIKNVILWWLAKAIUU
 VPEFZZH3R333I5OZ

VIEW INVOICE

E+b9DMaSDumyh5nzi7fyABYxPVSUG2FkxaYa1/oEZCCV0l/NLo6fEHuskQM8dz8o7QccYGdyIEtJbZrOQtuIVfulVAohcbe
 GMAxBTvH32scwv/p3vfYmIGa6iAC2fwLWYPYd9iJhHldCGMZ3baVxxKkLzWxaeQ2jOdMRhvZJftXGyHwOoKUis9al+CMI8
 f4QQtKGfQhHHxz6WpCotxL9ymXDhxSxt3LsGv5eqBR3EOtt8P9MFpPrwa3GkrhmW7+rBBWotzgWpHqqcn2UDZuqO7uej
 U/vOu2y9wPujlM6g5v31u+SQcMN3nNEq928nVe5tNstjGX8Dt8eTzdWs/whPIhDzNyt+GARt4lxmGepGtyk7yxST0SYXVELr
 gP1e7cakopo5vkKRRADLoF/2Fj9lrLuZA8s18dz8+BVLB6zqWWyqphboLQyHODcxMOMhPm3o4iXESNceMjn6RyR+Fy1p
 RcDZhb4XKt0bKZXrsg2sTO0vLIFJu5NzmvjpNxNSTO3NC0PNCm+7QNHO8fRAY1VIQVyXVtaPU2G2wgE+s82LKz/THFG
 usjRQV2ynn7BNCjCE0GakavnitMDBDMEymL57elZoW+gD3PPV99k3znV3Ehc3M+OVsSkjCrdBt686iUVyT5P80FN2E3oE
 PGh1yxaHaFmaQ1dxD4+wjH4tF9c/cuBXKljF6aC+SbhrODvXfJ1QETW9LFzHCEKZ9vOTGKkVQ/KbfSw2kAo66eHlckUrG
 1IDSIhY1zVCDP+dqIXAG1qz8dExRz29KBX0OAqPnKh8fqjKiniZKBC73Yv5n/uUBs8Lrh/UXX4OVZ+ZXY8wnpMqQaLOpTI
 Wz9XTTEqkJ/jsto96HDhCnU5Q6goatXsofC/qEoG7RA/2/NI+PPQ7+A+3uJRIzqH46Eh8vXkVvMFsilwU0Qi/lsUwcthWB3Se



Verification

Verification can be done by
**Customers, the Taxpayers and
GRA staff**



VAT INVOICE

CUSTOMER:	Bee Studio	VENDOR:	SPRING DATA WORKS LIMITED
CUSTOMER TIN:	C8809783221	VENDOR TIN:	C0034186913
INVOICE NO:	2209199019	PHONE NO:	0205429916
DATE:	2022-09-19		
SERVED BY:	Kofi Ghana		

Item Code	Item Description	Item Price	Quantity	Total Amount
TXC00119115022100	toogbee	440.84	2	881.69
TXC0071911495498	boflot	213.31	1	213.31

TOTAL (EXCL TAXES)(%):	770.00
NHIL(%):	22.95
GETFUND LEVY(%):	22.95
COVID LEVY(%):	9.18
VAT(%):	121.67
TOTAL:	1,095.00

SDC INFORMATION

SDC ID: GHSDC0000130
RECEIPT NUMBER: 36/36 NS ISH:36
MRC TIME: 2022-09-19 12:22:28.417
MRC: VALG01EBM05
INTERNAL DATA: UPSB-DFEZ-ZX13-BCOT-XCDK-FIVE-CQ
RECEIPT SIGNATURE: 4LPL-XNPN-SI4Z-GSTR





TCL Ghana Limited

TCL Electronics Ghana Limited
0596913298/0596913320
info@tclghana.com



INVOICE

Cash - Darkuman		Invoice No.:		POS-DK15954	Inv. Date:		03-10-2022
		Del. Note No.:			Del. Date:		
		L.P.O. No.:			L.P.O. Date:		
		Sales By:					
		Cost Profile:					
Sr No.	Item Description	Qty	Unit	Unit Price	Vat %	Total	
1	iMAX F210016W Fan	1.00	PCS	182.00	19.25	182.00	
PIN NO:		VAT NO:		Sub Total GHC		152.62	
Amount In Words:		GHC One Hundred Eighty Two Only		Discount GHC		0.00	
				VAT Amount GHC		29.38	
Remarks: ONE YEAR WARRANTY				Rounding GHC		0.00	
				Grand Total GHC		182.00	
Received By: _____		Date: _____		Prepared By: _____		Approved By: _____	

SDC Information:

Time SDC : 2022-10-03 10:50:09.0

SDC ID : GHSDC0000035

Internal Data : N6DU-2CLT-TV4G-CQEL-6QHS-BGFG-KY

Receipt Signature : BYZC-32YH-TM6B-USIE

MRC Information:

Items Number : BYZC-32YH-TM6B-USIE

Time MRC : 2022-10-03 10:50:09.883

MRC : VALG01EBM08

Invoice No.: POS-DK15954

Ishgiya Import 9.0.0

COVID 19 LEVY @ 1%	1.53
GETFUND @2.5%	3.82
NHIL @ 2.5%	3.82
VAT @ 12.5%	20.21



SELLER DETAIL

C000316697X
 MFI.COM LIMITED
 VALG01MEL01

BUYER DETAIL

C0000000000
 FAGI FFXPRESSI LIMITED
 -1
 2022-09-24 15:58:04.26

PRODUCT CODE	PRODUCT NAME	UNIT PRICE	QUANTITY	TOTAL AMOUNT
27458	HALDIRAMS SNACK CHANA CRACKER 150GM 40	11.99	2.0	23.98
D677	FAXE CAN BEER 10% 500ML 24	10.49	6.0	62.93

TOTAL AMOUNT	TOTAL A	TOTAL B	TAX B	LEVY A	LEVY B	LEVY C	WITHHOLDING
86.92	0.00	86.92	9.66	1.82	1.82	0.72	0.00



SDC INFORMATION

RCPT_SEQ: 553
 TOT_RCPT_SEQ: 553
 INTERNAL_DATA:TQ4M066KU06WXJOG54MARNZCG4
 JIVTVBUCPOP7NK16

[Dashboard](#)[Verified Invoice](#)[Customers Report](#)[Faked Invoice](#)[Track invoice](#)[Sign Out](#)

GRA VERIFICATION

₵ 0.0

VERIFIED INVOICES 0.0



[View More](#) →

₵ 0.0

TRACKED INVOICE 0.0



[View More](#) →

₵ 91,400.00

CUSTOMER REPORTS (3)



[View More](#) →

₵ 0.0

TRACKED PURCHASE 0.0



[View More](#) →

Verified Invoices



GRA

- Dashboard
- Verified Invoice
- Customers Report
- Faked Invoice
- Track invoice
- Sign Out

Search Taxpayer/Tin

Data Selected for	REPORT COUNT	TOTAL AMOUNT
	3.00	91,400.00

- Excel
- CSV
- PDF
- Copy

Search:

ID	CLIENT PHONE	CLIENT NAME	AMOUNT	REPORTED TIME	
3	0244532463	GHPA	1,200.00	2022-09-25 18:10:01.58	
2	0785555555	GHANA TEST BAB	85,000.00	2022-09-20 09:58:34.69	

Showing 1 to 3 of 3 entries

Previous NEXT

Invalid Invoices



- Dashboard
- Verified Invoice
- Customers Report
- Faked Invoice
- Track invoice
- Sign Out



Data Selected for

REPORT COUNT

TOTAL AMOUNT

3.00

91,400.00

Search:

ID	CLIENT PHONE	CLIENT NAME	AMOUNT	REPORTED TIME	
3	0244532463	GHPA	1,200.00	2022-09-25 18:10:01.58	
2	0785555555	GHANA TEST BAB	85,000.00	2022-09-20 09:58:34.69	
1	0785555555	GHANA TEST	5,200.00	2022-09-20 09:38:50.3	

Showing 1 to 3 of 3 entries

Previous

1

NEXT

Contact Us on:

Toll Free Number – 0800 900-110

Contact Centre and WhatsApp

GRA Contact Centre:

020-926-7047

020-926-7048

020-926-7049

020-926-7125

GRA WhatsApp Contacts

055-299-0000

020-063-1664



GRA



Thank You

