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POSITION PAPER

*UKGCC/PwC Quarterly Tax Dialogue Series 2026 -
Double Taxation Agreements & International Tax
Cooperation: What Multinationals Need to Know*

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Introduction

As cross-border trade, investment, and digital commerce continue to expand, Ghana's international tax framework is undergoing significant reforms aimed at strengthening tax administration, enhancing compliance, and improving the ease of doing business. Recent developments discussed during the UK-Ghana Chamber of Commerce (UKGCC) and PwC Ghana Quarterly Tax Dialogue on "Double Taxation Agreements (DTAs) & International Tax Cooperation: What Multinationals Need to Know" highlighted important policy and administrative changes being considered by the Ghana Revenue Authority (GRA), Ministry of Finance, and other stakeholders.

UKGCC welcomes efforts to modernise Ghana's international tax system, particularly the planned automation of treaty benefit applications and measures to improve tax certainty for investors. At the same time, the business community continues to call for greater clarity, efficiency, and stakeholder engagement as international tax rules evolve.

Key Tax and International Cooperation Developments

Double Taxation Agreements (DTAs) and Treaty Administration

- Automation of treaty benefit applications:** The GRA plans to digitalise the application process for taxpayers seeking benefits under Ghana's DTAs. This is expected to reduce administrative burdens, improve accessibility, and lower compliance costs for multinational businesses.
- Continued requirement for prior approval:** While the process may become automated, taxpayers will still be required to obtain GRA approval before applying treaty benefits, making efficient processing timelines critical.
- Documentation and compliance requirements:** The GRA noted that incomplete applications, missing contracts, tax residency certificates, and withholding tax documentation continue to delay approvals and increase compliance costs.
- Growing importance of DTAs:** Ghana currently has 14 DTAs in force, providing relief from double taxation, reducing withholding tax exposure, and supporting cross-border investment and profit repatriation.

International Tax Cooperation and Emerging Reforms

- ECOWAS Tax Treaty developments:** Ghana has signed the ECOWAS Treaty aimed at facilitating regional trade and reducing tax barriers within West Africa. Parliamentary ratification is currently pending.
- United Nations tax cooperation framework:** Ongoing international discussions seek to establish a more transparent, inclusive, equitable, and effective global tax system, with a framework expected to advance through the United Nations process in 2027.
- Digital taxation measures:** Ghana is considering the introduction of a "significant economic presence" test and digital asset taxation to capture income generated from remote and digital services provided within Ghana, reflecting global efforts to modernise taxation of the digital economy.

Private Sector Concerns

- Permanent establishment uncertainty:** Businesses continue to face challenges determining when activities create a taxable presence in Ghana, particularly in relation to digital services and complex cross-border contracts.
- Dispute resolution timelines:** While DTAs provide mechanisms for resolving cross-border tax disputes, lengthy resolution periods can undermine the certainty and predictability investors require.
- Administrative bottlenecks:** Delays in treaty approvals and inconsistencies in interpretation can increase business costs and affect investment decisions.

Recommendations

- Accelerate digitalisation and service delivery:** Ensure the proposed automated treaty application platform is accompanied by clear processing timelines, transparent tracking mechanisms, and taxpayer support services.
- Enhance guidance on international tax rules:** Publish practical guidance on treaty access, beneficial ownership requirements, permanent establishment rules, digital taxation, and withholding tax obligations to reduce uncertainty.
- Strengthen dispute resolution mechanisms:** Improve the efficiency of mutual agreement procedures and administrative review processes to provide greater certainty for investors.
- Promote regional tax integration:** Expedite ratification of the ECOWAS Tax Treaty and continue pursuing tax cooperation initiatives that support regional trade and investment.

Conclusion

Ghana's ongoing international tax reforms represent an important step toward building a more modern, transparent, and efficient tax system capable of supporting increased trade and investment. UKGCC supports efforts to improve treaty administration, strengthen international tax cooperation, and modernise the taxation of digital economic activities. As these reforms progress, clear guidance, efficient implementation, and continued public-private dialogue will be essential to ensuring that Ghana remains an attractive and competitive destination for international business while safeguarding domestic revenue mobilisation objectives.



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T. 233 (030) 221 3200
W. www.ukgcc.com.gh
E. tradeservices@ukgcc.com.gh

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