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POSITION PAPER

UKGCC/PwC Quarterly Tax Dialogue Series 2026 - Navigating GRA's Digital Systems

September 2026

Introduction and Background

Ghana's tax administration is undergoing significant digital transformation through the Ghana Revenue Authority's deployment of platforms such as the Integrated Tax Administration System (ITAS), e-VAT invoicing and electronic payment and tax-deduction channels. These systems are reshaping tax filing, payment, monitoring and enforcement, and reflect a wider shift towards real-time, data-driven compliance. Against this background, the UK-Ghana Chamber of Commerce and PwC Ghana convened the third edition of the 2026 Quarterly Tax Dialogue Series, titled Navigating GRA's Digital Systems, to examine the practical experiences of businesses and taxpayers.

UKGCC Position

UKGCC welcomes the GRA's continued investment in digital tax administration. ITAS, e-VAT invoicing and related platforms have the potential to simplify compliance, strengthen transparency and support more efficient, risk-based administration. However, digitalisation must deliver a reliable, accessible and taxpayer-centred experience. Its success should be measured not only by the introduction of new systems, but also by whether businesses can complete their obligations efficiently, track applications and receive timely, consistent guidance.

Key Business Concerns

Businesses continue to report practical difficulties that can turn digitalisation into additional compliance risk. These include

1. Uncertainty over VAT-refund eligibility and documentation
2. Delays in tax-clearance certificates and withholding-tax exemptions
3. Difficulty tracing applications and credits; inconsistent notification timelines
4. E-VAT onboarding and ERP-integration questions
5. Unresolved ITAS profile or credit-balance issues.

Where system limitations or delayed responses leave taxpayers with little time to act, otherwise compliant businesses may face avoidable costs, penalties and operational disruption.

Recommendations

1. Publish clear service standards. Set and report processing timelines for VAT refunds, tax-clearance certificates, exemptions, objections and other taxpayer requests.
2. Strengthen case tracking and notifications. Give taxpayers real-time status updates, reliable acknowledgements and sufficient time to respond after notices are delivered.
3. Resolve legacy data and credit issues. Establish a transparent process for validating and transferring VAT credits and other balances into ITAS.
4. Improve interoperability and testing. Engage businesses and software providers early on API compatibility, e-VAT onboarding and phased implementation.
5. Expand practical taxpayer education. Provide concise guidance, worked examples and responsive support on refunds, e-invoicing, withholding-tax exemptions and digital compliance.
6. Build accountability into digitalisation. Maintain a structured public-private feedback mechanism and publish progress on recurring system issues.

Conclusion

Ghana's digital tax reforms can strengthen revenue mobilisation while lowering the cost of compliance. Achieving both objectives requires more than connected databases: it requires dependable systems, predictable processes and a taxpayer-centred implementation approach. UKGCC stands ready to work with the GRA, PwC Ghana and the wider business community to identify implementation gaps, support taxpayer education and ensure that digital transformation improves—rather than complicates—the experience of compliant businesses.



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