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All News Editors

For Immediate Release

**GHANA REVENUE AUTHORITY CLARIFIES STATUS OF
RESIDENT INDIVIDUALS FOR TAX PURPOSES**

***Off Starlets '91 Street, Accra, Monday, 22nd April, 2024, 18
00GMT:*** The Ghana Revenue Authority (GRA) has noted concerns raised by the general public on the tax status of individuals who earn incomes abroad and whether they are deemed by the Tax laws as “resident individuals” for tax purposes.

In light of these concerns, it is important to clarify who qualifies as a resident individual for tax purposes.

The legal definition of a resident individual for tax purposes is grounded in the Income Tax Act 2015 (Act 896), Sections 3 (2) (a), 103, and 111.

Clarification of key details:

Individuals considered resident for tax purposes:

1. Are citizens with a permanent home in Ghana residing in the country throughout the year
2. Are present in Ghana for at least 183 days in any 12-month period that begins or ends within the year
3. Include government employees or officials posted abroad
4. Are citizens temporarily absent from Ghana for not more than 365 continuous days who maintain a permanent home in Ghana

To facilitate easier declaration and payment of taxes for resident individuals to report of undisclosed incomes, the GRA has opened a special window for taxpayers to rectify their records.

All eligible individuals are strongly encouraged to utilize this opportunity to regularize their tax affairs.

For more information, eligibility criteria, and participation methods, please visit the GRA website at www.gra.gov.gh, call our Toll-Free number at 0800-900-110, use WhatsApp at 0552-990-000/0200-631-664, email us via info@gra.gov.gh, or visit your nearest Taxpayer Service Centre (TSC) for assistance.

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Issued by the Ghana Revenue Authority:

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About GRA

The Ghana Revenue Authority (GRA) was established in 2009 as a merger of the three former revenue agencies and the Revenue Agencies Governing Board (RAGB) in accordance with the Ghana Revenue Authority Act 2009, (Act 791). GRA is charged with the mandate of assessing, collecting and accounting for tax revenue in Ghana.

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