



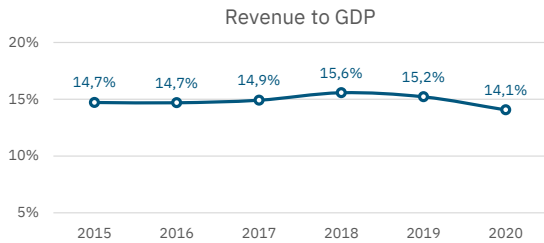
Ghana



### Tax systems' at a glance: Recent progress and reforms in Ghana

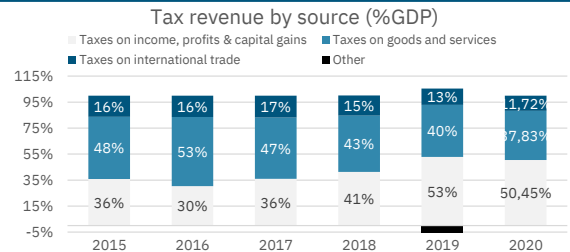
In 2020, the tax-to-GDP ratio in Ghana was 14,1 percent, 1,15 percentage points less than in 2019.

#### Enhance Domestic Revenue Mobilisation



The graph reports the tax-revenue-to-GDP ratio trend for years where data is available.

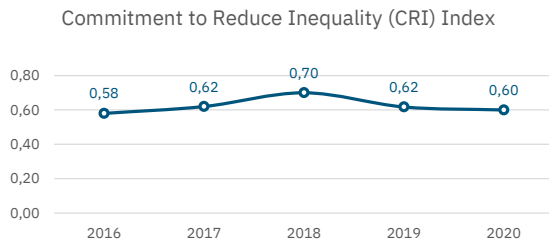
Source: Government Revenue Dataset (GRD).



The graph presents the composition of tax revenues in the country by source of revenue for the period 2015-2020.

Source: Government Revenue Dataset (GRD) (ICTD-UNU-Wider).

#### Equitable tax systems

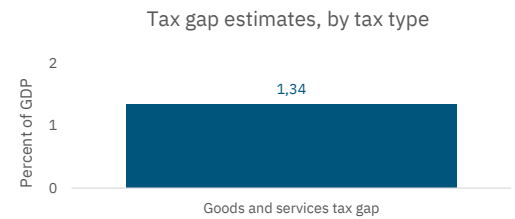


The graph reports the trajectory of the Commitment to reduce Inequality (CRI) Index. The CRI Index scores from zero (least progressive) to one (most progressive).

Source: Oxfam international, the Commitment to Reducing Inequality Index.

#### Efficient revenue administration

- Ghana does not manage large taxpayers and High Net Worth Individuals (HNWIs) programmes



Source: Global Tax Expenditure Database (GTED).

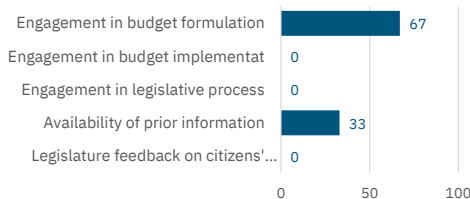
#### Coherent and coordinated policies

The data reported by Ghana regarding tax expenditures is:	<b>Overall estimates</b>
The regularity of data reporting regarding tax expenditures in Ghana is:	<b>Regular</b>

The Executive's Budget Proposal or any other documentation present information on tax expenditures for at least the budget year	<b>Yes, information beyond the core elements is presented for all tax expenditures.</b>
The government ensures all existing and new tax expenditures are provided for in tax legislation, and is scrutinised by parliament	-

Source: Global Tax Expenditures Database, Country Profiles; Open Budget Survey; 2020 ATI Monitoring Survey.

#### Engagement with accountability stakeholders



The graph displays scores on the basis of whether countries meet all (100), most (67), a limited part (33) and none (0) of the requirements for each of these citizen engagement indicators.

Source: IBP Open Budget Survey, questions 127, 130, 131, 137 and 138.

#### Combat tax-related illicit financial flows

- Ghana is a signatory country to the CRS Multilateral Competent Authority Agreement (CRS MCAA).
- Ghana has put in force and is partially compliant with the Amended Multilateral Convention on Mutual Administrative Assistance in Tax Matters for EoIR.

Source: OECD Global Forum on Transparency and Exchange of Information for Tax Purposes, Compliance ratings following peer reviews against the standard of EOIR."

