

Role of Government Agencies.

- **Ghana Revenue Authority (Domestic Tax Revenue Division)**

The Domestic Tax Revenue Division of the Ghana Revenue Authority is responsible for the collection of taxes including: income tax, royalties, capital gains tax, corporate tax and gift tax. It (GRA implements the Internal Revenue Act 2000, Act 592 and its amendments.

The role of the Ghana Revenue Authority (Domestic Tax Revenue Division) in the mining sector includes the collection of corporate taxes, mineral royalty and capital gains tax.

The GRA (DTRU) is responsible for receiving returns from mining companies/entities and determining the correctness of payments.

- **Ghana Revenue Authority (Customs Division)**

The Customs Division of the Ghana Revenue Authority has its staff at the various mines to:

- Observe the smelting process(in the case of gold mining)
- Observe and record the weighing process
- Package and seal boxes for shipment
- Accompany packages to the port or airport for shipment.

- **Non Tax Revenue Authority**

The Non tax Revenue Unit which located at the Ministry of Finance is responsible for the collection of dividends due government from the mining companies.

The government of Ghana retains a non-contributing shareholding of 10% equity in all mining entities. This may however be altered if the mining company invests to the tune of fifty million US dollars and negotiates its fiscal terms.

- **Office of the Administrator of Stool Lands (OASL).**

The office of the Administrator of Stool Lands (OASL) is mandated by Article 267(2) of the 1992 constitution and the Office of the Administrator of stool lands Act 1994(Act 481) to collect stool land revenue and to disburse same to the beneficiaries.

The OASL is responsible for collecting ground rent.

Ground Rents: These are specified amounts payable annually by holders of leasehold grants and other terminable interests in Land transactions in respect of plots/parcels of land for residential, industrial, commercial, religious and other habitation uses. It is payable whether the land is developed or not.

The OASL also receives mineral royalty ceded to district Assemblies and communities affected by mining and distributes same (see <http://ghanalap.gov.gh/index.php/fees>).

- **Minerals Commission:** The Minerals Commission was established under the Minerals Commission Act, 1993 (Act 450). The Commission is responsible for the regulation and management of mineral resources of Ghana and the coordination of policies relating to the mining industry.

The Commission receives payments of mineral rights licences (ie reconnaissance, exploration and mining lease) from mining entities. These receipts are applied as internally generated funds.

- **Ministry of Finance:**

Is responsible for the formulation and implementation of fiscal and financial policies for Ghana; mobilization and allocation of resources as well as Improving public financial management (www.mofep.gov.gh/about/functions)

The Ministry of Finance is the supervising ministry for the Ghana Revenue Authority and the Non Tax Revenue Unit.

- **The Ministry of Lands and Natural Resources:**

The ministry is responsible for the management of Ghana's land, forests, wildlife and mineral resources.

The Ministry is the supervising Ministry for the OASL and the Minerals Commission. It also has a supervisory role over the Minerals Development Fund (MDF).