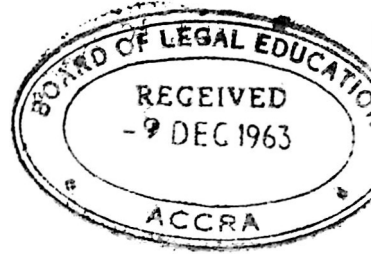
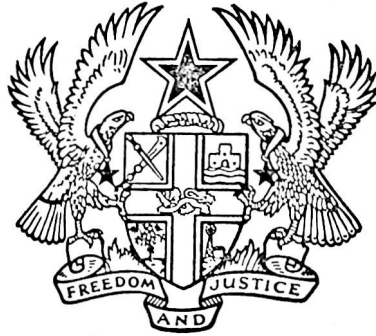


ARRANGEMENT OF SECTIONS



Section

1. Fixing of standard assessments, etc.
2. Certain information to be furnished to Commissioner by persons to whom Act applicable.
3. Instalments of tax to be paid at appropriate intervals.
4. Commissioner to issue notices of standard assessments.
5. Functions of Commissioner.
6. Action to recover tax.
7. Set off.
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10. Interpretation.



THE TWO HUNDRED AND FIFTH

ACT

OF THE PARLIAMENT OF THE REPUBLIC
OF GHANA

ENTITLED

THE STANDARD ASSESSMENTS ACT, 1963

AN ACT to enable the fixing of standard assessments of income tax payable by certain persons, to provide that income tax according to such assessments when paid shall be set off against the amount of income tax actually payable, to provide for its collection and for matters connected therewith or incidental thereto.

DATE OF ASSENT: *3rd December, 1963*

BE IT ENACTED by the President and the National Assembly in the present Parliament assembled as follows :—

Fixing of
standard
assessments,
etc.

1. The Minister, by legislative instrument, may—

- (a) specify the persons, or classes or description of persons to whom this Act shall apply;
- (b) fix the standard assessments of income tax payable by the persons to whom this Act has been made applicable under paragraph (a);
- (c) provide that this tax as so assessed shall be paid, by the persons referred to in paragraph (b) in such instalments, commencing from such date, and, thereafter, at such intervals, as may be specified therein;

- (d) fix, subject to the provisions of paragraph (c), the date at which this instrument shall come into force in relation to the persons referred to in paragraph (b); and
- (e) provide for any matters connected with or incidental to the matters specified in the preceding paragraphs.

(2) The provisions of this Act shall not apply to companies.

2. Every person specified in an instrument shall inform the Commissioner in writing, within thirty days after the publication of such instrument in the *Gazette* that he is a person so specified, and of his personal address and business or official address, and of such other matters as may be prescribed.

Certain information to be furnished to Commissioner by persons to whom Act applicable.

3. Every person specified in an instrument shall pay the instalments of tax specified therein to the Commissioner commencing from the appropriate date so specified and, thereafter, at such intervals as mentioned in such instrument.

Instalments of tax to be paid at appropriate intervals.

4. Without prejudice to the other provisions of this Act, the Commissioner may issue a notice of standard assessment to any person to whom an instrument under this Act is applicable; and such person shall, notwithstanding anything to the contrary in such other provisions, pay the amount of such assessment in accordance with the provisions of such notice.

Commissioner to issue notices of standard assessments.

5. (1) It shall be lawful to the Commissioner—

Functions of Commissioner.

- (a) to inspect any premises for the purposes of this Act; and
- (b) to request in writing any person to keep such records, returns and other documents as he may determine for the purposes of this Act and to furnish any such records, returns or documents to him within the period specified in the request.

(2) Any person who prevents the Commissioner without reasonable cause from inspecting his premises for the purposes of this Act, or who fails to keep any record, return or document which he is requested to keep by the Commissioner, or who, on being requested by the Commissioner to furnish a record, return or document, fails so to do within the period specified in the request, or who furnishes a false or incorrect record, return or document, shall be guilty of an offence and shall, on summary conviction, be liable to a fine not exceeding one hundred pounds or to imprisonment for a term not exceeding one year or to both such fine and imprisonment.

- Action to recover tax. 6. The tax may be sued for and recovered in a Court of competent jurisdiction by the Commissioner in his official name with full costs of suit from the person liable to pay such tax as a debt due to the Republic.
- Set off. 7. Any tax paid shall be set off against the income tax actually payable by him.
- Regulations. 8. The Minister may, by legislative instrument, make regulations in respect of such matters as may be prescribed and for carrying out the principles and provisions of this Act.
- Offences. 9. Any person who contravenes the provisions of section 2 or section 3 or section 4 shall be guilty of an offence and shall, on summary conviction, be liable to a fine not exceeding five hundred pounds, or to a term of imprisonment not exceeding one year or to both such fine and imprisonment.
- Interpretation. 10. In this Act, unless the context otherwise requires—
 “Commissioner” means the Commissioner of Income Tax or any other person authorised in that behalf by him;
 “instrument” means a legislative instrument made under section 1;
 “Minister” means the Minister responsible for finance;
 “person” includes a person of a class or description specified in an instrument made under section 1; and
 “tax” means the income tax payable under this Act.