



GHANA HIGH COMMISSION

## **PRESS RELEASE**

### **PROCEDURE FOR OBTAINING TAX IDENTIFICATION NUMBER (TIN) ABROAD**

The High Commission wishes to furnish below, for the attention of all Ghanaian citizens in Malaysia and the countries of accreditation, the procedure for obtaining a Tax Identification Number (TIN), under the Taxpayers Identification Numbering System Act 2002, (Act 632):

- a. Applicants should visit the Ghana Revenue Authority (GRA) website at [gra.gov.gh](http://gra.gov.gh);
  - b. Download the TIN Form to complete and sign it;
  - c. Scan the completed Form together with a clear copy of one of the following ID Cards:
    - A valid Passport
    - Driver's Licence
    - Ghana Voter Card
    - National Identification Card
  - d. Forward the completed TIN Form and scanned ID Card to the GRA's contact person:

**Nana Mensah Otto (ESQ)**  
**(Principal Legal Officer in Charge of**  
**Treaties and International Agreements)**  
**Email Address: [nana.otoo@gra.gov.gh](mailto:nana.otoo@gra.gov.gh)**
  - e. Upon receipt of the completed documents, the GRA will revert with the relevant TIN Number to the applicant.
2. For companies, applicants will need documents such as:
- Certificate of Incorporation
  - Commencement of Business certificate
  - Partnership Certificate
  - External Company Letter
3. The Mission wishes to further inform that the acquisition of a TIN is free of charge and it is a prerequisite for the discharge of one's tax obligations, particularly for every person liable to pay tax, or required to withhold tax at source.
4. For the avoidance of doubt, under Section 8 of Act 632, without a TIN one shall not be permitted to do the following:
- a. To clear any goods in commercial quantities from any ports or factory;
  - b. To register any title to land, interest in land or any document affecting land;

- c. To obtain any tax clearance Certificate from the Internal Revenue Service, Customs Excise and Preventive Service or the Value Added Tax Service;
  - d. To obtain a Certificate to Commence Business or a Business Permit issued by the Registrar-General or a District Assembly; and
  - e. To receive payment from the Controller and Accountant-General or a District Assembly in respect of a contract for the supply of any goods or provision of services unless that person quotes the TIN issued in respect of that person under the system.
5. A TIN is also required for the registration of vehicles and acquisition of Passports and Driver's Licence.

**KUALA LUMPUR, 16<sup>TH</sup> APRIL, 2021**

