

TIWB Programme N° F2014-0001

Host Administration:
Ghana Revenue Authority (GRA)

Expert Source:
Netherlands Tax and Customs Administration (NTCA)

Programme Dates:
December 2013 – March 2018

Ghana indicated their interest for TIWB assistance on general audit issues related to multinational enterprises in late 2013. TIWB support was initiated by two NTCA officials who undertook nine onsite missions and ad-hoc remote assistance from December 2013 to March 2018. The missions and assistance were focused on audits, case selection and transfer pricing (TP). A dozen TP audit cases were progressed with the help of the TIWB experts. The audits covered several sectors of the Ghanaian economy, such as banking, building, energy, industrials, mining, oil/gas and telecommunications.

Impact of the practical audit assistance programme

The TP programme helped Ghana achieve the following results:

- **Human Resource Development - Skill and Knowledge Transfer:** Ten GRA officials learned to effectively conduct functional and ratio analysis, and allocate risks. Further improvements were observed in their communication skills with the taxpayer relating to interviewing techniques and negotiation skills. They also gained substantial knowledge in various TP transactions. The TIWB Experts indicated that as the programme progressed, GRA's request of documents from the taxpayer became more relevant and focused.
- **Institutional Development – Legislative changes, tools, process and procedures:** Together with the TIWB Experts, the GRA developed an internal audit manual and recommended changes to the TP legislation, regulations, and general audit processes.
- **Other Impacts:** The TIWB programme laid a solid foundation for future TIWB programmes in Ghana.