

Effects of Ghana's Current Public Procurement Regime on the Operations of Value Added Tax: A Case Study of the Ashanti Region VAT.

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Abstract

Public Procurement is seen as a major tool for formulating, directing and implementing Government policies and programmes. Though a strong interrelationship exists between tax and public procurement; interest in this area of study remains very low. This study looks at how Ghana's current public procurement regime affects VAT operations of trader registration, filing of VAT returns, and revenue collection. Information on registration, returns filing, and tax paid by temporary traders was collected at the VAT offices of in the Ashanti Region, spanning the period of January 2006 and December 2012. Analysis of data collected revealed that, the current public procurement system in Ghana has made some positive contributions to VAT operations; in the areas of increase in trader registration and increase in revenue collection. The current public procurement system has however, adversely affected the filing of tax returns as it has contributed to increase in non-filing rate.

Keywords: Public Procurement, Value Added Tax, Ghana, Ashanti Region.

1. Introduction

It was construed or better still misconstrued as a "killer" tax when it was first introduced in 1995, and it had to be withdrawn temporarily due to massive resistance and demonstrations that greeted its introduction. The Value Added Tax (VAT) is now being hailed as a saviour because it has become the financial backbone for two of the country's most important social services; health and education.

The use of tax payers' money in the procurement of goods and services by public/government entities in Ghana has over the years been a source of grave concern because of the general perception that value for money is not being achieved, and that corruption, lack of transparency and accountability have been the characteristic features of the country's public procurement. Primarily the introduction of VAT is to expand the tax base so as to be able to increase revenue that accrues to the country (International Tax Dialogue, 2005; The World Bank PREM notes, 2001; VAT Public Notice (PN) 1, 2011). The current public procurement system in Ghana, which was introduced in 2003 by the passage of the Public Procurement Act, 2003, Act 663 was essentially to ensure the economic, efficient and judicious use of the nation's resources (Ministry of Finance, 2001) and also to provide guidelines for best practices, eliminate fraudulent and corrupt practices, maintain the integrity of the procurement process and secure value for money in public procurement (Affotey, 2007).

The importance of tax to public procurement cannot be overemphasised, in fact without tax it will be extremely difficult to carry out public procurement functions. This is for the simple reason that public funds that are used for public procurement are mostly generated by tax, of which the Value Added Tax is of major significance. It is intriguing that much attention has not been paid to the interrelationship between public procurement and tax in academic research, considering how important these two are to national and international economies. In Ghana, studies linking tax and public procurement are almost non-existent. This study seeks to draw attention to this knowledge gap and kick start academic exploration into this very important subject matter. In this regard this study intends finding out the impacts of Ghana's public procurement system on the operations of VAT for a period of seven (7) years; from January 2006 to December 2012. This period was chosen because though the Public Procurement Act of Ghana was passed in December 2003, it became effective in August 2004, and it took further time for Government ministries, departments and agencies to become conversant with the Act. Moreover, records available at the Kumasi VAT office indicate that suppliers to government entities started applying for VAT registration at the later part of 2005. In addition, a period of seven years in the opinion of the researchers is reasonable for a steady of the effects of the current procurement system on the operations of VAT. For the purpose of this study, the VAT operations that are considered for the effects of the current public procurement system are: trader registration, revenue collection, and filing of VAT returns.

In this paper a review of relevant literature is done, and this is followed by the method and procedure for data collection and analysis. The findings are then presented, followed by discussion and conclusion.

2. Literature Review

In order to have a good understanding of Ghana's current public procurement system and how it impacts operations of the Value Added Tax, a review of related literature is presented as follows: overview of Ghana's public procurement; this is followed by Ghana's public procurement reform process; then VAT in Ghana and how it operates; also discussed is impact of public procurement on VAT; and finally the operations of VAT in the Ashanti Region.

2.1 Overview of Ghana's Public Procurement

Public procurement predates Ghana as a nation, in that at the time the country was a British Colony and known as the Gold Coast, public procurement was treated as part of the British colonial administrative process (World Bank, 2003). Over the years, public procurement in Ghana has seen a number of reforms:

- During pre-independence era the British colonial administration used the Public Works Department (PWD) for the procurement of works and the Crown Agents for the procurement of goods,
- Just after independence in 1957, the bulk of procurement of goods was done directly through the Ministries, Departments, and Agencies (MDAs), and the procurement of works was carried out by the Ghana National Construction Corporation (GNCC),
- The Ghana Supply Commission (GSC) was established in 1960 to procure goods for all public institutions, and in 1976 another public procurement agency known as the Ghana National Procurement Agency (GNPA) was established to procure bulk items for sale to public and private sectors,
- For the procurement of consultancy services for works, the Architectural and Engineering Services Corporation (AESC) was set up in 1975, this was changed to a limited company in 1996 (World Bank, 2003).

In 1996, the World Bank conducted its second procurement assessment on Ghana; the first was conducted in 1985. The second Country Procurement Assessment Report (CPAR) revealed that the legal framework of Ghana's public procurement was loose, there was lack of codified procedures and regulations, weak capacity of procurement staff, and ambiguous procurement and decision making process of procurement entities (World Bank, 2003). On the basis of the weaknesses identified, the World Bank recommended a reform of Ghana's public procurement system. Apart from the World Bank's recommendations, procurement reform became necessary because other aid donors have included public procurement reforms as part of conditions for qualifying for development aid (Agaba and Shipman, 2007).

2.2 Ghana's Public Procurement Reform Process

The reform that led to the current public procurement system in Ghana started in 1996, as part of a wider Public Financial Management Reform Programme (PUFMRP), and its aim was to cure the weaknesses and shortcomings of the existing procurement system (Osafo-Mafo, 2003). Following the recommendations that resulted from the CPAR of 1996 issued by the World Bank, a draft public procurement bill was produced by Gosta Westring in 1997; the product of a consultancy contract. This draft public procurement bill formed the basis of the actual public procurement reform, which gathered momentum in 1999 (Osei-Afoakwa, 2013). The setting up of the Public Procurement Oversight Group (PPOG) by the Ministry of Finance and Economic Planning (MOFEP), made possible the review and approval of the Procurement Reform Proposal (PRP) which was submitted by a team of procurement consultants, and which eventually became the draft public procurement bill submitted to Parliament in 2003 for enactment (Osei-Afoakwa, 2013).

The current public procurement system in Ghana was ushered into existence with the passage of the Public Procurement Act, 2003, Act 663, assented to on 31st December, 2003, but became effective on August 27th, 2004 (Public Procurement Manual). The Act is made up of nine (9) major parts and ninety nine (99) sections.

The nine parts of the Act cover the following issues:

- ❖ The Public Procurement Board; the board is the central body for procurement policy formulation, and oversight responsibility for the procurement process,
- ❖ The Procurement Structures; this provides for the administrative and institutional arrangement for procurement, and applies to the procurement of goods, works and services.
- ❖ Procurement Rules; this part is about qualification criteria for tenderers, and other matters relating to supplier participation and procurement process,
- ❖ Procurement Methods; this is about the methods used in procurement, such as competitive, restrictive or single source tendering,
- ❖ Tendering Procedures; this part deals with the procedures or processes involved in tendering, which can be put into three processes; invitation of tenders and application to prequalify, tender submission, and tender evaluation,
- ❖ Methods and Procedures for Procuring Consultants; this provides guidelines with respect to how consultants should be procured,
- ❖ Review; this part spells how a supplier, contractor or consultant should seek a review in the event of a

- ❖ loss or injury as a result of a breach by the procurement entity,
- ❖ Disposal of Stores, Plant and Equipment; this part provides for the methods of disposing of obsolete or surplus stores, plant and equipment,
- ❖ Miscellaneous; the final part contains provisions on code of conduct, investigation by the Board, statutory audits, offences, the review of threshold levels, and other related issues (Public Procurement Authority, 2003).

2.3 Public Procurement and Taxation

To qualify to take part in a government tender, the potential supplier should have fulfilled his/her tax obligations as specified in the section 22 (d) of Ghana's public procurement Act, and the tax documents usually requested are the tax clearance certificate, and the VAT registration certificate. This move to ensure that those who execute government contract are tax compliant has potential effect of increasing government tax revenue. The main objective of this study as has already been stated is to identify how the Public Procurement Act has impacted the operations of the Value Added Tax Service.

2.4 Value Added Tax in Ghana

The Value Added Tax (VAT) is a tax on the value of goods and services applied at each stage of the production and distribution chain, and becomes part of the final price that a consumer pays for goods and services (www.gra.gov.gh, 2013).

At its initial introduction in 1995, the Value Added Tax met stiff resistance, characterised by civil unrests, riots and demonstrations which resulted in some deaths, the Value Added Tax was forced to be withdrawn just after three and a half months (World Bank, 2001). After much public education and a reduction of the original tax rate from 17.5% to 10%, the Value Added Tax was re-introduced in 1998, this time successfully to replace the sale and service tax. The tax was introduced to widen the tax base to include the fast growing sectors of the economy, to correct the weakness in the tax collection system and the resultant revenue leakages, to improve documentation in the tax system so as to curb corruption, and to create the enabling environment for the introduction of a modern tax administration system (World Bank, 2001). In 1999 the tax rate was increased to 12.5%, with the additional 2.5% earmarked for the newly created Ghana Education Trust (GET) Fund, and in 2003 the National Health Insurance Levy (NHIL) of 2.5% was added as an independent tax item thus effectively raising the rate of VAT and NHIL to 15% (Ghana Report, 2009).

It is also worth mentioning that there is a parallel method of collecting and accounting for VAT/NHIL, known as the VAT Flat Rate Scheme (VFRS), specially designed for traders operating in the retail sector. Under this system, registered traders of taxable goods charge VAT/NHIL at a marginal rate of 3% on the value of each taxable item sold (www.gra.gov.gh, 2013). This scheme was introduced to simplify the VAT collection and accounting system, and also to give a concessionary VAT rate of 3% VAT/NHIL to the largely informal retail sector which found the VAT/NHIL rate of 15% unbearable because they are usually unable to claim the VAT/NHIL input tax. The VAT flat rate scheme became effective on September, 1 2007 (Ghana News Agency, 2007).

The coming into effect of VAT has directly or indirectly made possible the introduction of other consumption taxes such as the national health insurance levy and the communication service tax (CST). The CST is a special tax charged only by communication service providers such as national fixed network and mobile cellular network operators, internet service providers, and providers of free-on-air and pay as you view television services, who have been given a special licence (Class 1 Licence) by the National Communication Authority (www.gra.gov.gh, 2013). In line with one of the primary objectives of introducing VAT, i.e. modernisation of the country's tax administration, there has over the years been an unrelenting effort to modernise the tax administration of Ghana. This has eventually culminated into the integration of all the three tax revenue agencies (Customs Excise and Preventive Service, Internal Revenue Service, Value Added Tax Service) and the Revenue Agency Governing Board, to form the Ghana Revenue Authority, effective December, 2009 (www.gra.gov.gh, 2013). Currently the tax agency known as the VAT Service has ceased to exist and has become part of the Domestic Tax Revenue Division (DTRD) of the Ghana Revenue Authority.

2.5 Operations of Value Added Tax

The basic/core functions of the Value Added Tax Service include; registration of qualified traders, returns and payments processing and accounting, control and verification, enforcement and debt management, and VAT repayment/refund (VAT Service Operations Manual, Value Added Tax Act, 1998, Act 546). For the purpose of this study however, the focus is on trader registration, revenue collection and filing of VAT returns.

2.6 Trader Registration

A person is registrable if the person makes taxable supply of goods and services, and whose business turnover is a minimum of ten thousand (10,000) Ghana Cedis, formerly (100 million cedis) per annum (Value Added Tax (Amendment) Act, 2001, Act 595). One who qualifies to register (taxable person) is required to apply for registration within thirty (30) days of becoming qualified or having reason to believe that he/she will so qualify.

A trader trading below the threshold could be registered if application is made for registration on voluntary basis (VAT Service Operations Manual). A registrable person may be an individual, in the case of a sole proprietor, a partnership or a limited liability company.

An applicant could be refused registration where:

- a. The applicant has no fixed place of business or abode; or
- b. There is reasonable grounds to believe that the person-
 - i. Will not keep proper accounting records relating to business activities carried out by the person;
 - ii. Will not submit regular and reliable returns as required by law;
 - iii. Is not a fit and proper person to be registered (VAT Service Operations Manual).

2.7 Purpose of VAT Registration

Registration of taxable persons is required so as to:

- i. Record the particulars of a taxable person for the purpose of collection of tax and control;
- ii. Make possible application and claim of input tax credit by those who qualify to do so;
- iii. Enable taxable persons to charge and account for output VAT on taxable supplies and issue VAT invoice (VAT Service Operations Manual).

2.8 Notification of Registration

Upon registering a taxable person, a VAT registration certificate shall be issued and the person duly notified. The registration certificate has a unique tax identification number with which the trader is identified. The registered person is required to exhibit the VAT registration certificate conspicuously at the principal place of business (VAT Regulations, 1998, L.I.1646).

2.9 Consequences for failing to register

A qualified person who fails to register deliberately or out of recklessness is liable on summary conviction to a fine not exceeding one thousand (1000) Ghana cedis; the equivalent of ten (10) million cedis, or an imprisonment for a maximum term of five (5) years or to both, and where failure is for any other reason, a fine not exceeding five hundred (500) Ghana cedis; the equivalent of five (5) million cedis or imprisonment for a maximum term of one year or to both (VAT Act, 1998).

2.10 Deregistration/ Cancellation of Registration

The registration of a taxable person is cancelled where there is substantial evidence that the registered person no longer exist; this should however be preceded by a written application for deregistration by the trader (VAT Act, 1998, Act 546).

2.11 Tax Accounting and Filing of Tax Returns

A registered person under VAT is expected to account for the tax collected each calendar month on a tax return. The tax return is a legal document on which is entered the amount of tax payable for the period, the amount of input tax credit, tax credit, refund claimed, and other such matters that pertain to filing of returns (VAT Act, 1998).

A taxable person is expected under normal circumstances to submit tax returns to the VAT office not later than the last working day of the month immediately following the month to which the return relates. Failure to submit returns as expected without justification attracts a pecuniary penalty of one hundred (100) Ghana Cedis the equivalent of one million Cedis and a further penalty of fifty Ghana Pesewas (5000 Cedis) for each day that the return is not submitted (VAT Act, 1998).

2.12 The Impact of the current Public Procurement System on the operations of VAT

The current public procurement system in Ghana has compelled businesses which intend tendering for government contracts to be tax compliant, and this requirement has had some impacts on the operations of tax agencies including VAT. The tender document requires suppliers to account for VAT and other taxes (Public Procurement Act, 2003), and a characteristic feature of notices of invitation for tender is the requirement of a VAT registration certificate, as shown in a notice of tender published by the University of Mines and Technology, Tarkwa; for a contract of supply, delivery and installation of mechanical engineering equipment in April 2011.

This tender notice among other things required the following:

- a. Value Added Tax Registration Certificate
- b. Valid Tax Clearance Certificate
- c. Company Registration Certificate.
- d. Audited Financial Statements for 2008 and 2009 (<http://umat.edu.gh>).

It is quite obvious that the requirement that those who tender for government contracts should be VAT registered will impact the operations of the Value Added Tax. However, what is currently not known is what this impact has been over the years; this is because there is no publication available in this respect.

2.13 VAT in the Ashanti Region

The Ashanti region of Ghana is centrally located in the middle belt of Ghana; the region shares boundaries with four of the ten political regions of Ghana namely; Brong-Ahafo in the north, Eastern in the east, Central in the south, and Western in the south-west. The 2010 population and housing census puts the population of Ashanti Region at 4,780,380 (Ghana Statistical Service, 2012), and Kumasi the regional capital of Ashanti accounts for nearly one third of the region's population (Ghana Government Portal, 2013). The region is made up of 18 administrative districts, 33 electoral constituencies and 840 electoral areas.

The main economic activities in the region are in the areas of agriculture which employs about 44.5% of the region's economically active population, this is followed by wholesale and retail trade, in which about 18.4% are employed, also the manufacturing sector which accounts for 12.2% of the region's labour force, and community, social and personal services which absorb about 9.9% of the region's economically active population (Ghana Government Portal, 2013).

Until recently, effective 6th May 2013 when Ghana Revenue Authority re-aligned tax offices in the region into medium and small tax offices as part of the integration process of the Ghana Revenue Agencies, the administration of the Value Added Tax in the region was done by two offices; the Kumasi Local VAT Office and the Suame VAT Satellite Office. These offices were in charge of all VAT operations and related activities in the Ashanti Region.

3. Methodology

This study depended on official records of VAT offices in Ashanti region; the Kumasi Local VAT Office and the Suame VAT Satellite Office. Before the decision was taken to depend on official records to conduct this research, an enquiry at the front desks of the offices concerned indicated the records that could be made available for the research. The data that was eventually made available was found to be adequate and relevant for the generation of statistical measures appropriate for answering the research questions. This study adopted the case study because this approach lends itself to a comprehensive understanding of the issues involved, and also makes possible exploratory investigations, which is of great relevance to this study in the light of the fact that prior research relative to this study is very scarce (Seuring, 2008; Yin, 2003; Murray et al., 2011).

The registration desks of the VAT offices used in this study provided registration master record books, from which were obtained data of all registered traders including suppliers (those who registered basically to pre-qualify for government contracts) for the period under review. The total monthly registration records, from January 2006 to December 2012 are provided in table 1 (Please refer to this table in the appendix).

Another useful information obtained at the registration desk was VAT payment records of temporary traders. Temporary traders in this context refer to unregistered individuals and businesses which made taxable supplies to government institutions and by virtue of the public procurement act are compelled to pay the VAT component of the transaction and present a VAT invoice to the procuring entity. Extracts from temporary traders payments books for the period under review are presented in table 2 of the appendix.

The returns desk of VAT service is responsible for issuing tax returns forms to traders, and keeping records of uncollected return forms. VAT traders pay their monthly tax by filing their tax returns, and non-collection of the returns is an indication that the trader did not file returns and as such most likely did not pay the monthly VAT as expected. From the records of the returns desk was extracted monthly data of registered traders including suppliers who are not filing their monthly VAT returns. The data is shown in table 3. To make the analysis simple and easy to understand, this study adopts simple averages and percentages in computing data.

3.1 Findings

The findings obtained from the data collected are discussed under the subheadings: effects on registration; effects on filing of returns; and effects on revenue.

3.2 Effects on Registration

For the seven year period, spanning January 2006 and December 2012 total trader registration amounted to 4287, and out of this number registration of suppliers was 1522. Suppliers in this context refer to traders who registered purposely because they were compelled by the public procurement directive to do so as a prerequisite for tendering for Government contracts. In percentage terms, this public procurement induced registration of 1522 traders accounts for approximately 35.5% of the total registration for the period under review. To make clearer the contributions of public procurement to VAT registration, table 4 in the appendix provides a more comprehensive presentation of the registration status. The values are approximated to the nearest whole numbers for clarity and simplicity.

3.3 Effects on Filing of Tax Returns

Out of the total trader registration of 4287 for the period under review, a total of 1570 traders did not file their first monthly returns, and out of this number 932 are suppliers (data available in tables 1 and 3). In percentage terms, the total non-filing rate is about 37%, and non-filing suppliers make up approximately 22% of these non-

filers. Expressing total non-filing suppliers as a percentage of total supplier registration of 1522 as in table 1 shows that about 61% of registered suppliers did not file their first monthly returns. Reference is made to first monthly returns because the data obtained shows non-filing of returns specific to the month the registered trader was due to file the initial monthly returns.

3.4 Effects on Revenue

Revenues from temporary traders are not considered as mainstream revenues of VAT, this is because those who pay this revenue are not registered VAT traders and under normal circumstances would not have made this payment of tax. In other words, revenue from temporary traders is a direct result of the directives by the current public procurement system that all taxable supplies made to government procurement entities, irrespective of the amount involved must be backed by valid VAT invoices. This has made possible the realisation of revenues which would not have been accounted for by individuals and businesses in the absence of the current public procurement regime. From January 2006 to December 2012, temporary trader revenue has added an amount of GHC1,875,898 to the mainstream VAT collection of the Ashanti Region. The average monthly contribution of temporary traders to mainstream revenue is shown in table 5.

4. Discussions and Conclusions

The objective of this study is to find out the effects of Ghana's current public procurement regime on VAT operations, namely; trader registration, filing of returns, and contribution to revenue. The findings of this study reveal that Ghana's current public procurement system has had some effects on the studied operations of VAT.

The requirement of the Public Procurement Act; that only suppliers who are tax compliant can effectively participate in public procurement tenders (Section 22d of Ghana's Public Procurement Act, 2003) has served as a compelling factor for businesses to register with the tax agencies including VAT. The findings indicate that about 35.5% of the total registration over the period of this study came about as result of the requirements of the current public procurement system. However, increase in registration does not necessarily result into increase in tax revenue. This is because some of the registered traders default some do not make taxable supplies, and some are refund traders. Care must therefore be taken by the Value Added Tax Service to ensure that traders who are registered indeed qualify to register so as to prevent the registration of entities that would not add to tax revenue but instead serve as cost to the service. Procurement entities should also be well informed on items that constitute taxable supplies; so that suppliers whose products or services are exempt supplies would not be compelled to register with VAT as a pre-condition for tendering.

Closely related to registration is the filing of tax returns. Results of the study indicate that a large number of registered traders especially suppliers fail to file their tax returns. VAT returns are specially designed forms for each registered trader for the purpose of tax recording and accounting. VAT is accounted for on monthly basis, therefore in every year a trader is required under normal circumstances to file 12 returns; one for each month of the year. These returns are printed on quarterly basis, and traders are expected to collect their returns once they are printed. These returns are in hard copies, and filing of returns is done manually. There was no information on electronic payment of VAT or filing of returns; at least nothing of that was found for the period of this study. The real issue is that printing of returns comes with a cost, and also getting in touch with non-filers (as it is usually done at the Kumasi VAT office) by making telephone calls, sending text messages, and in some cases visiting the premises of the traders, are all very costly. This shows that, non-filing of returns is a cost to VAT. With respect to the high non-filing rate; about 37% of which suppliers constitute a whopping 22%, this lends credence to the view that due diligence must be done when registering traders, especially suppliers. VAT authorities must put in place measures to ensure that those who are registered actually qualify to register, so as to minimise the non-filing rate. In addition, management of VAT and the Ghana government should create electronic platform for the filing of returns; this is likely to contribute to the reduction of costs involved in printing and filing of VAT returns.

With respect to contribution to revenue collection, the findings prove that the current public procurement system has contributed to revenue generation of VAT. Though revenue contributed by registered suppliers to the mainstream VAT collection was not made available because the VAT office was not ready to release that information, the revenue from temporary traders which was made available indicates that the current public procurement regime, has enabled VAT to get revenues which would not have accrued to them, if not for the current public procurement system. Monthly tax contributions of temporary traders; averaging in some instances over thirty two thousand Ghana Cedis (GHC32,000) are quite significant. The interesting fact is that, revenue from temporary traders is not part of the mainstream VAT revenue, paid by VAT registered traders; the temporary traders' contribution most likely would not have accrued to VAT in the absence of the current public procurement system. Revenue information on the mainstream tax payments would have made possible information on the proportion of VAT contributed by suppliers to the total VAT collections. The fact that the current public procurement system has made possible the collection of revenues which would not have been

collected, is an indication that, with the right legal and regulatory frameworks, Ghana as a nation stands to benefit from opportunities and additional resources yet to be identified.

This study is constrained by some limitations which future study should endeavour to address. In the first place, access to some vital information for instance information on tax contribution of registered VAT traders was not made available. Future study should secure the interest and support of management of the tax agencies, so that required information would be released for the study. Moreover, data collected on non-filers relates to the initial returns after registration; this limited the full appreciation of the filing behaviour of traders over a period of time. Another limitation suffered by this study is the absence of prior studies, which could have contributed to literature review and provided a guide to the study.

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Appendix

Notes

- ❖ Ghana redenominated its currency in 2007 to Ghana Cedi, therefore amounts quoted as registration threshold or penalty amounts before the redenomination are now quoted in Ghana Cedi. One Ghana Cedi (GH¢1.00) is equal to ten thousand Cedis (C10,000.00)
- ❖ In table 4; Av. stands for average and Reg. stands for registration.
- ❖ In table 5; con. stands for contribution.

Tables

Table 1

January 2006 to May 2009					June 2009 to December 2012				
Year	Month	Total Registration	Suppliers	others	Year	Month	Total Registration	Suppliers	Others
2006	1	22	6	16	2009	6	44	21	23
2006	2	19	7	12	2009	7	39	13	26
2006	3	22	6	16	2009	8	66	32	34
2006	4	13	7	6	2009	9	58	24	34
2006	5	24	3	21	2009	10	68	21	47
2006	6	16	0	16	2009	11	74	35	39
2006	7	27	11	16	2009	12	99	32	67
2006	8	18	6	12	2010	1	36	16	20
2006	9	13	3	10	2010	2	30	12	18
2006	10	30	9	21	2010	3	24	14	10
2006	11	29	5	24	2010	4	2	0	2
2006	12	13	0	13	2010	5	57	21	36
2007	1	4	0	4	2010	6	73	35	38
2007	2	384	138	246	2010	7	82	12	70
2007	3	281	186	95	2010	8	20	6	14
2007	4	28	3	25	2010	9	53	16	37
2007	5	32	4	28	2010	10	25	4	21
2007	6	9	0	9	2010	11	32	10	22
2007	7	15	2	13	2010	12	31	8	23
2007	8	73	31	42	2011	1	2	0	2
2007	9	31	7	24	2011	2	25	0	25
2007	10	41	20	21	2011	3	17	2	15
2007	11	28	7	21	2011	4	1	0	1
2007	12	219	124	95	2011	5	15	0	15
2008	1	36	12	24	2011	6	12	0	12
2008	2	151	89	62	2011	7	13	0	13
2008	3	120	39	81	2011	8	23	0	23
2008	4	24	8	16	2011	9	17	0	17
2008	5	39	7	32	2011	10	11	2	9
2008	6	41	25	16	2011	11	29	3	26
2008	7	19	3	16	2011	12	28	2	26
2008	8	27	5	22	2012	1	10	0	10
2008	9	33	9	24	2012	2	17	0	17
2008	10	350	39	311	2012	3	7	0	7
2008	11	404	108	296	2012	4	16	4	12
2008	12	50	24	26	2012	5	13	2	11
2009	1	53	39	14	2012	6	17	5	12

2009	2	32	16	16		2012	7	2	0	2
2009	3	71	35	36		2012	8	15	5	10
2009	4	38	24	14		2012	9	46	17	29
2009	5	105	62	43		2012	10	28	16	12
						2012	11	9	0	9
						2012	12	17	3	14
Total Registration								4287	1522	2765

Table 2

January 2006 to June 2008			July 2008 to December 2010			January 2011 to December 2012		
Year	Month	Tax Paid	Year	Month	Tax Paid	Year	Month	Tax Paid
2006	1	9011.54	2008	7	18642.82	2011	1	19764.33
2006	2	10273.3	2008	8	19568.85	2011	2	17056.77
2006	3	15362.7	2008	9	17701.94	2011	3	37589.55
2006	4	9956.36	2008	10	12000.7	2011	4	70411.09
2006	5	18150.06	2008	11	12836.37	2011	5	23434.15
2006	6	11106.75	2008	12	16821.11	2011	6	25043.36
2006	7	11085.01	2009	1	19904.46	2011	7	24238.43
2006	8	20463.06	2009	2	11977.96	2011	8	37315.7
2006	9	13621.64	2009	3	13349.64	2011	9	49826.71
2006	10	13151.15	2009	4	17957.06	2011	10	34907.85
2006	11	20857.42	2009	5	11279.4	2011	11	26586.95
2006	12	160752.4	2009	6	20211.52	2011	12	23353.88
2007	1	17257.75	2009	7	8889.86	2012	1	27968.05
2007	2	17120.1	2009	8	10416.4	2012	2	19643.13
2007	3	21595.98	2009	9	26459.25	2012	3	27235.31
2007	4	16502.76	2009	10	12589.26	2012	4	17574.36
2007	5	18151.41	2009	11	13622.03	2012	5	30171.84
2007	6	13529.1	2009	12	16480.77	2012	6	24456.29
2007	7	15483.52	2010	1	15258.63	2012	7	47843.62
2007	8	36018.52	2010	2	13172.52	2012	8	29829.24
2007	9	20656.84	2010	3	22784.05	2012	9	7318.04
2007	10	14782.49	2010	4	15547.9	2012	10	23650.32
2007	11	16106.04	2010	5	18163.32	2012	11	33212.85
2007	12	31144.9	2010	6	19886.55	2012	12	29088.18
2008	1	14404.4	2010	7	13338.12	Total Tax Paid		1,875,898
2008	2	20574.58	2010	8	17174.57			
2008	3	11126.86	2010	9	18226.35			
2008	4	15897.13	2010	10	31259.03			
2008	5	15302.81	2010	11	23049.49			
2008	6	17651.1	2010	12	32710.65			

Table 3

January 2006 to July 2009				August 2009 to December 2012			
Year	Month	Total Non-filers	Suppliers Non-filers	Year	Month	Total Non-filers	Suppliers Non-filers
2006	1	6	4	2009	8	17	14
2006	2	9	5	2009	9	19	15
2006	3	8	4	2009	10	21	13
2006	4	6	3	2009	11	18	12
2006	5	6	2	2009	12	27	21
2006	6	4	0	2010	1	13	7
2006	7	8	5	2010	2	11	5
2006	8	7	3	2010	3	12	9
2006	9	5	1	2010	4	0	0
2006	10	9	5	2010	5	15	11
2006	11	11	3	2010	6	23	18
2006	12	7	0	2010	7	21	7
2007	1	1	0	2010	8	6	4
2007	2	196	104	2010	9	15	13
2007	3	201	138	2010	10	7	3
2007	4	7	1	2010	11	11	6
2007	5	10	3	2010	12	10	3
2007	6	2	0	2011	1	1	0
2007	7	4	1	2011	2	6	0
2007	8	37	20	2011	3	4	0
2007	9	9	4	2011	4	1	0
2007	10	17	12	2011	5	3	0
2007	11	8	3	2011	6	3	0
2007	12	86	68	2011	7	4	0
2008	1	11	7	2011	8	5	0
2008	2	74	61	2011	9	4	0
2008	3	39	27	2011	10	2	0
2008	4	9	3	2011	11	7	1
2008	5	9	2	2011	12	6	0
2008	6	18	13	2012	1	2	0
2008	7	5	1	2012	2	4	0
2008	8	9	3	2012	3	2	0
2008	9	12	5	2012	4	4	2
2008	10	92	21	2012	5	4	1
2008	11	106	82	2012	6	5	2
2008	12	18	13	2012	7	1	0
2009	1	22	17	2012	8	5	2
2009	2	12	9	2012	9	11	6
2009	3	24	18	2012	10	12	8
2009	4	13	12	2012	11	2	0
2009	5	56	46	2012	12	5	0
2009	6	15	11	Total Non-filers		1570	932
2009	7	13	9				

Table 4

Year	Av. monthly Reg. (Total)	Av. No. of Suppliers Reg.	% Reg. of Suppliers
2006	21	5	24%
2007	95	44	46%
2008	108	31	29%
2009	62	30	48%
2010	39	13	33%
2011	16	1	6%
2012	16	4	25%

Table 5

Year	Average Monthly Con.
2006	26149.29
2007	19862.45
2008	16044.06
2009	15261.47
2010	20047.6
2011	32460.73
2012	26499.27

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