

**N.R.C.D. 200**  
**CASINO REVENUE TAX ACT, 1973**

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**N.R.C.D. 200**  
**CASINO REVENUE TAX ACT, 1973(1)**

**AN ACT to provide for the imposition of revenue tax on the operation of casinos and for related matters.**

*Imposition of Tax*

- 1. Imposition of casino revenue tax**

(1) There shall be levied and paid a tax in respect of each gaming table at the rate specified in the Schedule in respect of each year of assessment, or part of that year as defined in the Internal Revenue Act, 2000 (Act 592).

(2) The tax imposed by subsection (1) is payable in advance.

(3) The tax is payable as a debt due from the licensee to the Government and recoverable by the Commissioner.

(4) *Repealed.*2(2)

(5) For the purpose of this Act, a gaming table shall not exceed the size specified in writing by the Commissioner.3(3)

## **2. Daily returns of gaming, wagering and betting**

*Repealed.*4(4)

## **3. Monthly summary of gaming**

*Repealed.*5(5)

## **4. Keeping records**

(1) A licensee shall keep and maintain the records, books and accounts in the form and in the language that the Commissioner considers to be adequate, and which the licensee is required to keep, by a rule made under this Act, or by a notice in writing from the Commissioner, or by both the rule and the notice.

(2) The records, books and accounts shall be available for examination, at normal working hours, by the Commissioner or a person deputed in writing for that purpose; and the Commissioner or the person deputed is entitled for that purpose to enter and inspect a casino or any other place where the records, books and accounts are kept and to take copies of those records, books and accounts.

(3) The records, books and accounts shall be retained in the Republic.

## **5. Furnishing of returns**

A return, summary, statement or form purporting to be furnished under this Act by or on behalf of a licensee is, for all purposes furnished by the authority of that licensee unless the contrary is proved; and a person signing the return, summary, statement or form shall be deemed to be cognisant of the matters stated in the document.

## **6. Persons answerable for acts**

The secretary and every director of a licensee are jointly and severally answerable for doing the acts, matters and things which are required to be done under or by virtue of this Act for the assessment and imposition of the tax on the licensee; and they, together with the licensee, are jointly and severally liable for the payment of the tax and penalties imposed by virtue of this Act.

### *Assessments of Tax and Objections*

## **7. Assessments, notices of objection and refusal**

(1) Where the Commissioner discovers or is of the opinion that a licensee has not been charged tax, or has been charged at a lesser amount than that which ought to have been charged, the Commissioner may, at any time after the date on which the tax would, if properly charged, have been due and payable, assess the licensee at an amount or an additional amount which the Commissioner considers ought to have charged.

(2) On the making of an assessment under subsection (1), the Commissioner shall cause to be served personally on, or sent by registered post to, the licensee a notice stating the tax or additional tax payable, and the place at which the payment should be made, and informing the licensee of its rights under subsection (3).6(6)

(3) Where a licensee disputes the assessment, the licensee may apply to the Commissioner, by notice of objection in writing, to review and revise the assessment made.

(4) The notice shall state the grounds of the objection to the assessment and shall be served on the Commissioner personally or by registered post, within one month from the date of the service of the notice of assessment.

(5) The Commissioner, having received the notice of objection referred to in subsection (3), may require the licensee, or the secretary, or a director, or any of the directors,

- (a) to furnish the particulars considered necessary by the Commissioner for enabling the liability of the licensee to tax under this Act to be determined, and
- (b) to produce for inspection and examination the records, books, accounts, documents or any other data in the custody or under the control of that person relating to those documents,

and may by notice, summon a person who the Commission considers is able to give evidence respecting the liability to tax to attend before the Commissioner and to be examined on oath or otherwise.7(7)

(6) In the event of a licensee who has objected to an assessment under this section agreeing with the Commissioner as to the amount of the tax payable, the assessment shall be amended accordingly and notice of the tax payable shall be served on the licensee, and the tax shall be paid to the Commissioner within ten days of the service of notice.

(7) In the event of a licensee who has objected to an assessment under this section failing to agree with the Commissioner as to the amount of tax chargeable, the Commissioner,

- (a) shall give the licensee notice of refusal to amend the assessment as desired by the licensee, or
- (b) may revise the assessment to an amount of tax payable which the Commissioner considers appropriate and give the licensee notice of the tax payable by reason of the revision together with notice of refusal to amend the revised assessment.

(8) The tax shall be paid to the Commissioner within ten days of the service of either of the notices provided for in subsection (7).

### *Offences and Penalties*

## **8. Offences and penalties**

(1) A person who acts in contravention of a provision of this Act or the secretary and every director of a licensee, who without reasonable excuse, acts in contravention of a provision of this Act or fails to comply with a requirement made under a provision of this Act, commits an offence and on summary conviction,

- (a) for a first offence, is liable to a fine not exceeding two hundred and fifty penalty units or to a term of imprisonment not exceeding one year or to both the fine and the imprisonment; and
- (b) for a second or subsequent offence, to a fine not exceeding five hundred penalty units or to a term of imprisonment not exceeding two years, or to both the fine and the imprisonment.

(2) In addition to a penalty prescribed by subsection (1), a person who fails to comply with a requirement made under this Act shall incur a penalty of ten million cedis, and, in the case of a licensee, double the amount of tax which has been undercharged in consequence of the failure.

### *Miscellaneous*

## **9. Forms**

The Commissioner may specify the forms of returns, summaries, statements, accounts and notices under this Act.

## **10. Regulations**

(1) The Minister responsible for Finance may, by legislative instrument, make Regulations generally for carrying this Act into effect.

(2) Subject to article 174 of the Constitution, and without prejudice to the generality of subsection (1), the Minister may by the Regulations exempt a person from the tax imposed by this Act or from a part of a tax imposed by this Act.

## **11. Interpretation**

In this Act, unless the context otherwise requires,

“**casino**” means a building or part of a building licensed under the Casino Licensing Act, 1975;15(8)

“**Commissioner**” means the Commissioner of the Internal Revenue Service;

“**licensee**” means a company to whom a licence to operate a casino has been issued under the Casino Licensing Act, 1975;16(9)

“**gross revenue**” means the total of the sums of money received by a licensee as gaming, wagering or betting winnings less only the total of the sums of money paid out as gaming, wagering or betting losses during a calendar month;

“**tax**” means the casino revenue tax imposed by this Act.

## **12. Repeal**

*Spent.*17(10)

<i>Area</i>	<i>Rate of tax per annum</i>
(i) in the area of authority of Accra and Tema District council .....	¢150,000,00
(ii) in the rest of Ghana .....	¢80,000,00

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## Endnotes

### **1 (Popup - Footnote)**

1. This Act was issued as the Casino Revenue Tax Decree, 1973 ([N.R.C.D. 200](#)) made on the 24th day of April, 1973, and notified in the *Gazette* on 30th August, 1973.

### **2 (Popup - Footnote)**

2. Repealed by paragraph (b) of section 1 of the Casino Revenue Tax (Amendment) Decree, 1985 (P.N.D.C.L. 133) which was deemed to have come into force on the 1st day of January, 1985.

### **3 (Popup - Footnote)**

3. Substituted by paragraph (a) of the Casino Revenue Tax (Amendment) Decree, 1976 (S.M.C.D. 45). That Decree was deemed to have come into force on the 1st day of July, 1976.

### **4 (Popup - Footnote)**

4. Repealed by paragraph (b) of section 1 of the Casino Revenue Tax (Amendment) Decree, 1976 (S.M.C.D. 45).

### **5 (Popup - Footnote)**

5. Repealed by paragraph (b) of section 1 of the Casino Revenue Tax (Amendment) Decree, 1976 (S.M.C.D. 45).

### **6 (Popup - Footnote)**

6. The words “the month to which the assessment relates” after the words, “tax payable” were repealed by paragraph (c) of section 1 of the Casino Revenue Tax (Amendment) Decree, 1976 (S.M.C.D. 45).

### **7 (Popup - Footnote)**

7. Substituted by paragraph (d) of section 1 of the Casino Revenue Tax (Amendment) Decree, 1976 (S.M.C.D. 45).

### **8 (Popup - Footnote)**

15. N.R.C.D. 320.

### **9 (Popup - Footnote)**

16. Issued as the Casino Licensing Decree, 1975 (N.R.C.D. 320) which repealed the Casino Licensing Act, 1959 (Act 35 of 1959).

### **10 (Popup - Footnote)**

17. The section provided for the repeal of the Casino Revenue Tax Act, 1959 (Act 68 of 1959).

### **11 (Popup - Footnote)**

18. Substituted by paragraph (e) of section 1 of the Casino Revenue Tax (Amendment) Decree, 1976 (S.M.C.D. 45) and further amended by paragraph (a) of section 1 of the Casino Revenue Tax (Amendment) Decree, 1985 (P.N.D.C.L. 133).