

Article Title: Transforming Tax Compliance in Africa: Compliance design by the Ghana Revenue Authority

Presenting Author

Rev. Ammishaddai Owusu-Amoah (Ph.D)

Ghana Revenue Authority

P. O. Box 2202, Osu, Accra

+233244665257

AMMISH.OWUSU-AMOAH@GRA.GOV.GH

Co-Author

Michael Gyasi

Ghana Revenue Authority

P. O. Box 2202, Osu, Accra

+233 244847329

MICHAEL.GYASI@GRA.GOV.GH

Abstract: As Africa grapples with the dual challenges of economic development and effective public revenue generation, tax compliance emerges as a significant barrier, particularly due to administrative inefficiencies, opacity, and limited taxpayer engagement. This study examines the implementation of "Compliance by Design" (CbD) within the Ghana Revenue Authority as a strategic response to these challenges. By embedding compliance mechanisms directly into tax administration systems, CbD seeks to improve efficiency, transparency, and voluntary compliance. Utilizing primary data from the Ghana Revenue Authority, this paper provides an empirical evaluation of CbD's impact on tax processes and compliance rates. The findings suggest that CbD significantly enhances tax administration, supporting broader economic stability and governance in Ghana.

Keywords: Compliance by Design, tax compliance, Ghana Revenue Authority, administrative efficiency, taxpayer engagement.

JEL Codes

H26 - Tax Evasion and Avoidance

H25 - Business Taxes and Subsidies including sales and value-added (VAT)

O17 - Formal and Informal Sectors; Shadow Economy; Institutional Arrangements

O23 - Fiscal and Monetary Policy in Development

Acknowledgements: I extend my deepest gratitude to God for His constant grace throughout this research journey. Special thanks to my co-author, Mr. Michael Gyasi, for his pivotal role in data collection and analysis. I also appreciate the Tax Analysis, Revenue Forecasting and Statistics Unit for their exemplary support and collaboration. Further thanks to Mr. Felix Ghartey from the GRA Research Unit and Professor William K.B Insaadoo from the University of Cape Coast Economics Department, whose insightful contributions and mentorship greatly enhanced this study. My heartfelt thanks to everyone involved for their belief in and support for this project.