



**CASSIEL ATO FORSON (MP)**  
**AJUMAKO ENYAN ESIAM CONSTITUENCY**  
**RANKING MEMBER / FINANCE COMMITTEE**



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My Ref: MOC/02/2019

Your Ref: SCR/HB.128/239/02

Date: 23rd Oct, 2019.

Mrs. Ursula Owusu-Ekuful  
Hon. Minister of Communications  
Ministry of Communications  
P. O. Box M.38  
Accra, Ghana

Ref: Directives on Communication Service Tax (CST) Implementation

Reference is made to your abusive letter, Ref. No. SCR/HB.128/239/02, dated 16th October 2019.

I shall reiterate that the Revenue Administration Act, 2016 (Act) 915 Section 1, Subsections 1 and 2, assigns the responsibility to administer tax laws in Ghana to the Ghana Revenue Authority. For the avoidance of doubt:

Subsection 1 provides - The Ghana Revenue Authority is responsible through the Commissioner General for administering and giving effect to tax laws in accordance with the provisions of the Ghana Revenue Authority Act, 2009, (Act 791).

Subsection 2: Without limiting the powers and responsibilities of the Commissioner-General under the Ghana Revenue Authority Act, 2009 (Act 791), the Commissioner-General may give written directives that are necessary for the implementation of tax laws.

It is important to note that even though the Electronic Communications Act gives the Minister for Communications the right to issue policy directives to the regulator in the management of the sector, it **DOES NOT** give the Minister for Communications the authority to issue written directives that are necessary for the administration and implementation of tax laws as stated in Section 1, subsections 1 and 2 of the Revenue Administration Act as quoted above.

I had hoped that we could engage in a decent discourse as public officers who occupy transient positions only at the pleasure of the people we are expected to serve with decorum and honour, but it wasn't to be. Guided by Colossians 4:6, (NIV) *"Let your conversation be always full of grace, seasoned with salt, so that you may know how to answer everyone,"* I refuse to join you in your brothel.

Sincerely,



Cassiel Ato Forson, MP  
Ranking Member  
Finance Committee  
Parliament of Ghana