Global Forum on Transparency and Exchange of Information for Tax Purposes: Ghana 2018 (Second Round)

PEER REVIEW REPORT ON THE EXCHANGE OF INFORMATION ON REQUEST

March 2018 (reflecting the legal and regulatory framework as at January 2018)



Table of contents

Reader's guide	5
Abbrevations and acronyms	9
Executive summary	11
Overview of Ghana 1	9
Part A: Availability of information	25
A.1. Legal and beneficial ownership and identity information	18
Part B: Access to information5	57
B.1. Competent authority's ability to obtain and provide information	57 52
Part C: Exchanging information6	53
C.1. Exchange of information mechanisms	57 58 59
Annex 1: List of in-text recommendations	9
Annex 2: List of Jurisdiction's EOI mechanisms	31
Annex 3: Methodology for the Review 8	4
Annex 4: Jurisdiction's response to the review report	6