Ghana's Independent Tax Appeals Board: An Independence Assessment

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ABSTRACT

This article examines the institutional independence of Ghana's Independent Tax Appeals Board, given its role in resolving tax disputes. For this purpose, it conducts doctrinal research and documentary analysis of publicly available data, including the Revenue Administration Act, 2016 (Act 915), the Revenue Administration (Amendment) Act, 2020 (Act 1029), the Revenue Administration Regulations, 2025 (L.I. 2513), and the tax-appeal systems in Kenya and Uganda. The findings show that the Board has a specific statutory mandate, procedures for issuing written decisions, an appeal route to the High Court, and clearer rules on conflicts of interest, evidence, the reasons for its decisions, publication, and enforcement. Yet the Minister for Finance's powers over member appointment and removal, secretariat support, and fund use, along with the lack of clarity on remuneration and non-interference, still create weaknesses in personnel, operational, and financial independence. The article concludes that while Ghana has improved the Board's adjudicative independence, it has not completely protected the institution that carries it out. Specific statutory reforms on appointment, removal, administration, and finance, along with transparent implementation of the Revenue Administration Regulations, 2025 (L.I. 2513), would help build confidence in the ITAB's integrity. The article also provides a framework that separates essential safeguards of independence from supporting conditions that could be used to assess the independence of similar specialist tax tribunals or Boards.

Keywords: Administrative adjudication; Ghana; institutional independence; tax dispute resolution; taxpayer rights

1. Introduction

The state's power to raise revenue must be balanced against the taxpayer's entitlement to a fair and impartial resolution of tax disputes (OECD, 2025; Jone, 2019). In current tax systems, specialised review procedures are expected not only to reduce congestion in the courts but also to ensure that expert, prompt and clear review is credible to parties that have already received an adverse administrative decision (OECD, 2025; Jone, 2019). However, comparative research shows that procedural efficiency and legal certainty do not simply result from the existence of a separate review body (Pit, 2019; Sa'adah, 2019). Such outcomes depend on institutional arrangements that isolate the decision-maker from both the revenue authority and improper executive pressure, while maintaining accessible, reasoned, and reviewable adjudication (Jone, 2019; Pit, 2019; Sa'adah, 2019).

To boost revenue and investor confidence and reduce tax dispute resolution costs, the Government of Ghana (GoG) instituted an Alternative Dispute Resolution (ADR) framework in its tax dispute resolution system. (Revenue Administration (Amendment) Bill, 2020, Memorandum). Parliament subsequently enacted the Revenue Administration (Amendment) Act, 2020 (Act 1029), which received presidential assent on 6 October 2020 (Act 1029). Act 1029 established an Independent Tax Appeals Board ("ITAB" or the "Board") and clothed it

with the function of hearing and determining appeals against objection decisions of the Commissioner-General (CG) of the Ghana Revenue Authority (GRA) (Act 1029, s. 4). Before that amendment, a person dissatisfied with the CG's objection decision could appeal to the High Court (Revenue Administration Act, 2016 (Act 915), s. 44 (as then in force)). The ITAB therefore provides a specialist statutory appellate avenue before a further appeal to the Court (Act 1029, s. 1).

On 20 January 2023, the Minister for Finance inaugurated an eleven-member ITAB (Ministry of Finance, 2023). The Revenue Administration Regulations, 2025 (L.I. 2513), which prescribe detailed procedures for appeals before the ITAB, were enacted on 21 July 2025, gazetted on 24 July 2025, and entered into force on 13 November 2025 (Revenue Administration Regulations, 2025 (L.I. 2513)).

The ITAB's successful operation depends on its independence. It must be able to decide appeals on law and evidence without improper influence from the executive, the revenue authority, the parties or other vested interests, while remaining subject to lawful judicial supervision. Such independence supports impartial adjudication and public confidence in the fairness of its decisions.

The issue, therefore, is not whether the ITAB has been formally set up, but whether its legal structure safeguards the merits of an appeal against both direct and indirect influence. Research on tax-dispute systems supports this distinction: accessible and efficient procedures require an independent and objective review that does not merely reproduce the institutional imbalance between the taxpayer and the authority whose decision is challenged (Guglyuvatyy, 2022; Jone, 2019).

This article therefore examines whether Ghana's ITAB has sufficient legal and institutional safeguards to ensure independent tax dispute resolution. It examines five closely related aspects of independence: institutional, decisional, operational, personnel, and financial independence. In this article, 'independence' is used in a specific way: the ability of the ITAB and its members to decide appeals on the basis of law and evidence without improper influence, while remaining subject to lawful accountability. Although competence, accessibility, transparency, and effectiveness are important features of a tax-review system, they are merely supplementary conditions, not replacements for institutional independence.

The matter has broader implications when compared with other cases. Although jurisdictions increasingly rely on specialist bodies and structured administrative procedures to make tax review more accessible than ordinary litigation, the advantages of proximity, expertise, and administrative support can weaken if the review body remains dependent on the executive or revenue administration. For this reason, comparative studies treat the institutional location of the review function as an issue of tax justice, not merely administrative convenience (Jone, 2019; Pit, 2019; Sa'adah, 2019). Ghana's model, in which the ITAB is part-time and supported by the executive, offers a useful example for distinguishing safeguards that directly limit influence from conditions that make review competent, transparent and effective.

Existing Ghana-focused scholarship predates the enactment of L.I. 2513. Demitia and Nyinevi (2023) assessed the ITAB's independence under Act 1029, focusing on member qualifications, appointment and removal, and financial and operational independence. Because L.I. 2513 entered into force subsequently, that study could not evaluate its rules on conflicts of interest, evidence, reasoned decisions, publication, and enforcement (Demitia & Nyinevi, 2023; Revenue Administration Regulations, 2025 (L.I. 2513), regs. 18–51). More generally, treating

independence as a single institutional characteristic may obscure the distinction between safeguards against improper influence and related but non-equivalent features such as technical expertise, evidentiary capacity, and transparency (Demitia & Nyinevi, 2023; Guglyuvatyy, 2022).

The article fills this gap by assessing the ITAB's institutional independence after L.I. 2513 entered into force. It examines whether earlier concerns have been addressed, diminished, or remain; separates institutional, decision-making, operational, personnel, and financial independence; and tests each judgment against the relevant provisions using different classification methods and weighting rules. The study does not measure actual independence or predict outcomes. Instead, it offers a clear, open framework that shows where Ghana's current legal system protects independent tax adjudication and where reform is still needed.

The article proceeds as follows. Section 2 sets out the conceptual framework and constitutional background. Section 3 explains the research design, source selection, coding protocol and limitations of inference, together with the ethics and data availability statements. Section 4 presents the findings and sensitivity analysis. Section 5 discusses their constitutional and comparative significance. Sections 6 to 8 present the conclusion, implications and prioritised reforms, and limitations and future research, respectively.

2. LITERATURE REVIEW

2.1 A relational and function-sensitive concept

Independence and impartiality are related but analytically distinct concepts. Independence concerns the structural and relational protections that prevent improper direction or control, whereas impartiality concerns the decision-maker's disposition towards the parties and issues in a particular case (O'Connor, 2013; Valente v The Queen, [1985] 2 SCR 673). Although structural independence supports both impartiality and its appearance, it cannot establish that no bias occurred in a particular decision (O'Connor, 2013; Findlay v United Kingdom, 24 EHRR 221). Ministerial involvement in appointments may therefore create an institutional risk without proving interference in a specific appeal (O'Connor, 2013; Findlay v United Kingdom, 24 EHRR 221).

The question, therefore, is from whom independence is to be derived and with regard to which function (O'Connor, 2013). For the ITAB, the main issue concerning relations is independence from the GRA, since the GRA's objection decision is the one being challenged (Act 1029, s. 1). A second concern is independence from the wider executive, especially the Minister for Finance, because this minister possesses the statutory powers of appointment, the designation of the secretariat and the authority to direct the way in which funds are applied (Act 1029, Fourth Schedule). Internally, independence also means that the allocation of panels and the deliberation process must not be manipulated (Act 1029, Fourth Schedule; O'Connor, 2013). These relationships involve various institutional, decision-making, operational, personnel, and financial safeguards (O'Connor, 2013).

Administrative tribunals need not replicate the institutional design of courts; the degree of independence required depends on their statutory framework and functions (Ocean Port Hotel Ltd v British Columbia (General Manager, Liquor Control and Licensing Branch), 2001 SCC 52). Bryan v United Kingdom (1995) 21 EHRR 342 likewise highlights the relevance of the rights at stake and the availability of judicial control. Academic work on tribunals identifies security of tenure, financial security and administrative control as important benchmarks, while

recognising that their institutional expression is context-sensitive (O'Connor, 2013; Valente v The Queen, [1985] 2 SCR 673). For a specialist tax tribunal, part-time membership or executive administrative support is not, by itself, disqualifying. The decisive question is whether the tribunal's overall structure contains objective safeguards against arbitrary or case-specific influence (Gillies v Secretary of State for Work and Pensions, [2006] UKHL 2; Findlay v United Kingdom, 24 EHRR 221; O'Connor, 2013).

2.2 De jure, de facto, individual and institutional independence

Four distinctions guide this analysis. The first of these relates to individual independence, which refers to the position of each adjudicator, covering matters such as their appointment, length of service, pay, and any conflicts of interest; institutional independence, on the other hand, refers to the Board as an organization (Valente v The Queen, [1985] 2 SCR 673; O'Connor, 2013). Second, actual independence differs from the appearance of independence (Findlay v United Kingdom, 24 EHRR 221; O'Connor, 2013). Although former revenue officials may act impartially, a recusal procedure that is not expressly regulated may still create an appearance of impropriety, even given the disclosure and disqualification rules set out in Act 1029 and L.I. 2513, regulation 21 (Act 1029; O'Connor, 2013). Third, de jure independence involves legal protections, while de facto independence concerns behaviour, resources, and practice (O'Connor, 2013). This study focuses on de jure independence and draws no conclusions about de facto independence. Fourthly, independence can be combined with accountability. The requirement to give written reasons, the publication of those reasons, ethical rules, audit, and the right of judicial appeal all help prevent arbitrary adjudication without directing the final outcome (Act 1029, s. 1; L.I. 2513, regs. 47–48; O'Connor, 2013).

Scholarship on procedural justice shows that how tax administrations appear to people matters. People's acceptance of authority is affected not just by the outcomes but also by the manner in which they are treated, by the sense of neutrality, by the respect shown to them, and by the perception that decisions are made in a trustworthy way (Lind & Tyler, 1988; Tyler, 1994; Murphy, 2004; Guglyuvatyy, 2022). An external review body can increase legal certainty and encourage voluntary acceptance only if taxpayers reasonably believe it can make decisions based on evidence and independently of the revenue authority (Murphy, 2004; Guglyuvatyy, 2022; OECD, 2025). The OECD therefore regards access to an independent external review procedure as a key element of modern dispute resolution systems (OECD, 2025). However, procedural justice accounts for perceptions of neutrality; it does not replace the constitutional and administrative law standards used to assess institutional independence (O'Connor, 2013; Lind & Tyler, 1988).

2.3 Ghana's constitutional and administrative-law setting

Article 19(13) of the Constitution of Ghana states that an authority deciding the existence or extent of a civil right or obligation must be established by law, independent and impartial, and must give a fair hearing within a reasonable time. Since a tax objection appeal determines whether a legally enforceable monetary liability exists and what its amount is, there is a strong textual basis for treating the appeal as one that determines a civil obligation. However, no Ghanaian appellate judgment has directly applied Article 19(13) to the ITAB or to a tax-assessment appeal in the searches carried out up to 4 August 2026; the point is therefore presented as a matter of constitutional interpretation, not a settled legal principle. The more limited and entirely sufficient point is that ITAB exercises adjudicative public power and is therefore subject to the administrative justice guarantee in Article 23 and to the discipline of discretion in Article 296.

Article 23 of the 1992 Constitution requires administrative bodies and officials to act fairly and reasonably and in accordance with the law. In Marian Awuni v West African Examinations Council [2003–2004] 1 SCGLR 471, the Supreme Court held that Article 23 confers constitutional status on administrative justice and the principles of natural justice in cases where administrative action affects a person. Article 296 states that any discretion provided by statute includes obligations of fairness and candour and must not be arbitrary, capricious, or biased. Agyei Twum v Attorney-General and Akwetey [2005–2006] SCGLR 732 establishes that even where a statutory or constitutional discretion is broadly worded, it remains bound by the implied duty of fairness and candor. The exact nature of the procedural requirements, however, will depend on the power in question and the particular context. In the case of ITAB, these provisions limit matters such as appointment, removal, panel administration, and the choice of procedure, even though the Fourth Schedule explicitly grants discretion.

Cases on bias draw a clear line between structural risk and actual partiality. In Republic v High Court, Denu; Ex parte Agbesi Awusu II (No. 1) [2003–2004] 2 SCGLR 864, the Court applies an objective, fact-sensitive inquiry and requires proof, on the balance of probabilities, of a real possibility of bias. As explained in Ex parte Agbesi Awusu II (No. 2) [2003–2004] 2 SCGLR 907, prohibition and certiorari follow when bias, or the real possibility of bias, has been established. Yet those cases do not declare every connection between the executive to be unconstitutional, and they do not prove that a member of the ITAB is biased. On the other hand, they do provide a basis for assessing whether the processes of appointment, removal, recusal, panel allocation and administrative dependence establish objective safeguards against improper influence or the reasonable appearance thereof.

The doctrine's conclusion is therefore similarly limited. While Article 19(13) provides a reasonable standard for adjudication, its actual application in the context of tax appeals has not yet been tested by the courts; Article 23 plainly requires that ITAB's process of making public decisions must be fair, reasonable and legal; and Article 296 controls the statutory discretions by means of which institutional pressure could act. Although the right of judicial appeal is an important check on legality, it alone is not sufficient to remedy a defective first-instance procedure. The question is whether the scheme as a whole offers safeguards proportionate to ITAB's merits-review function.

2.4 Construct boundaries and propositions

The audit divides safeguards into fundamental safeguards that directly restrict influence and supporting conditions that make independence credible or practical. A safeguard is fundamental if it directly limits an institutional body's ability to affect case outcomes. A condition is supporting when it enhances competence, transparency, legality, or effectiveness without preventing such influence. Fundamental safeguards include non-interference, separation from the party involved, secure tenure, the right to be removed for cause, control over panels and case merits, and autonomy in case administration and fund management. Supporting conditions include expertise, evidentiary capacity, provision of written and public reasons, and the right to judicial appeal.

The framework includes five propositions: legal establishment combined with a rule of non-interference limits informal direction. Plural and qualified membership, with legally enforceable rules on disclosure and disqualification, reduces reliance on a single viewpoint and manages appearance risks. Secure tenure and removal for cause reduce motivation to please the appointing body. Control over panels, procedures, staff, and funds reduces chances of indirect influence. Finally, requiring reasoned decisions, powers to call evidence, publication,

and the right to appeal to court subjects the Board's adjudication to legal accountability and helps detect interference.

The 28 indicators were drawn from the conceptual literature and then adjusted in light of the legislation to eliminate duplication.

The audit uses three specific classification choices. A renewable limited term receives qualified credit because it limits tenure but could create dependence on reappointment. Judicial appeal is included as a supporting condition because it ensures legal accountability instead of offering organizational protection. While evidence powers and publication support fair and open adjudication, they cannot offset insecure removal or executive control of the administration. These judgments undergo sensitivity analysis. Table 1 sets out the conceptual derivation of these dimensions, their classifications and the mechanisms through which they are expected to constrain influence.

Table 1 - Conceptual Derivation of the Structured Normative Design Audit

Dimension	Classification	Form of independence / mechanism	Principal conceptual source
Legal framework	Core	Statutory authority, jurisdiction, and non-interference constrain external direction; judicial control supplies legality and accountability.	Constitution, arts. 19(13), 23, 296; O'Connor (2013), pp. 10–24; OECD (2025), ch. 8
Composition	Mixed	Separation and conflicts are core; expertise and pluralism support competent and credible adjudication.	Fourth Schedule, paras. 3–6; O'Connor (2013), pp. 25–40; Marian Awuni [2003–2004] 1 SCGLR 471
Funding and administration	Core	Control of staff, case support, and appropriated funds limits indirect executive leverage.	O'Connor (2013), pp. 45–55; Fourth Schedule, paras. 8–9
Decision-making	Mixed	Panel, procedure and merits control are core; written reasons, publication and court appeal reinforce accountability.	Fourth Schedule, paras. 5, 10–13; L.I. 2513, regs. 20, 27, 32–48; World Bank Group (2019)
Access to information	Supporting	Evidence and expert powers enable informed adjudication but are principally capacity and effectiveness conditions.	Fourth Schedule, para. 11; L.I. 2513, regs. 20, 32, 36–37; Kenya, s. 29; Uganda, s. 21
Appointment and removal	Core	Merit criteria, secure terms and cause-based removal reduce dependence on the appointing authority.	O'Connor (2013), pp. 25–40; Demitia and Nyinevi (2023); Kenya, ss. 4–5; Uganda, ss. 3–9

Source: Author's conceptual synthesis of the Constitution of Ghana (1992), Act 1029, L.I. 2513, O'Connor (2013), OECD (2025) and World Bank Group (2019).

Note. "Mixed" dimensions are disaggregated in the core-only analysis.

3. METHODS

The study carries out doctrinal legal research and a structured comparative analysis of documents. Instead of examining observed behaviour or case results, it focuses on the ITAB's formal legal and institutional structure. The 28 indicators are adequate for this de jure evaluation as they collectively address the five specified relationships where influence could occur. No numerical threshold is used because the ordinal audit serves only to assist legal judgment and is not a validated measure of independence.

3.1 Research design, sources and cut-off date

The study examines the 1992 Constitution, together with Act 915, Act 1029, and L.I. 2513, and also considers materials from public institutions. It uses legislation from Kenya and Uganda as well as international sources on tax administration as functional benchmarks.

Following the entry into force of L.I. 2513 in November 2025, the author collected and coded documents, updating until 4 August 2026. Before finalising the comparative analysis, each coding decision was verified against the relevant primary legal text. Searches included Ghanaian legislation, institutional and legal repositories, reported decisions, Kenya Law, Uganda Legal Information Institute, JOTA, OECD publications, and reference chains. Sources were included only if authoritative or attributable to an institution and directly relevant to an indicator or comparative variable. Consolidated primary law took precedence over commentary and earlier versions.

The coding unit was an indicator representing the individual statutory or institutional safeguard. For each item, the audit records the construct, observable rule, authority, classification, score, and, where appropriate, a plausible alternative interpretation.

3.2 Coding protocol and status of the audit

Indicators were evaluated using a 0–1–2 ordinal scale. A score of 0 means no appropriate formal safeguard was found or the arrangement explicitly allows control inconsistent with the indicator. A score of 1 means protection is indirect, incomplete, discretionary, qualified, or evidence does not show full protection. A score of 2 means a clear, legally enforceable safeguard substantially addresses the risk. In borderline cases, the decision favored 0 unless the text specifically addressed the mechanism. Silence scores 0 only when an explicit safeguard or power is required; otherwise, silence is not treated as a negative assertion. The rubric relates to legal design, not the likelihood of an independent decision.

This assessment is essentially a legal judgment. Although its sources, the specific rules it cites, the reasons given, and the alternative interpretations available can be examined, the assessment has not been independently validated or externally double-coded. For this reason, the individual legal profiles are the main results rather than an overall percentage. Table 2 states the coding rubric used to make those judgments transparent and reproducible.

Table 2 - Coding Rubric

Score	Operational rule
0	No identified formal safeguard, or an arrangement expressly permits control contrary to the indicator.

Score	Operational rule
1	Indirect, incomplete, discretionary, or qualified protection; or evidence does not establish full protection.
2	Clear and legally enforceable safeguard substantially addresses the defined risk.

Source: Author's coding protocol for the structured normative design audit described in Section 3.2.

Note. The scale is ordinal and is not an empirical measure of impartiality or performance.

3.3 Comparative case selection

Kenya and Uganda have been chosen as regional common-law examples that have specialised first-instance tax tribunals, an objection stage within the revenue authority, and appellate court oversight. The two countries are not regarded as having identical systems, nor are they ranked by actual performance. Kenya is included as a reform example because its 2022 amendments moved appointment and administrative powers from the finance executive to the Judicial Service Commission, following constitutional litigation over the tribunal's location. In Uganda, on the other hand, the Minister appoints the chairperson after consulting the chairperson of the Judicial Service Commission and appoints the other members as well, although the law includes an explicit clause preventing interference and a removal procedure linked to the reason for removal. The comparison keeps the following factors constant – appointment, length of tenure, removal, administration, finance, panel control, evidence, reasons given, and appeal – while at the same time recognising the different constitutions and institutional backgrounds.

The comparison is intentionally focused on function and on the specific provisions. Instead of asking which tribunal performs better, it examines the mechanisms legally specified by each system. A mature extra-regional tribunal was not introduced because the main point relates to design decisions feasible within regional common-law and public-finance systems; introducing a court-type model from a completely different administrative system would create an illusion of wider scope without accounting for the specific context. Nevertheless, Kenya's reformed structure provides a useful benchmark for institutional direction, and Uganda shows that an explicit rule of non-interference can coexist with executive appointment.

3.4 Limitations of inference

The documents contain information on formal rules and reported arrangements, rather than informal pressure, member behavior, or user experience. The searches failed to find a consistent set of published decisions, workload statistics, records on recusal, or user evidence as of 4 August 2026. The audit thus highlights the formal safeguards, the omissions, and the structural risks, while its scope definitions and legal conclusions may still be examined through the supplementary audit materials.

3.5 Ethics statement

The documentary study used no human participants, confidential information about taxpayers, or non-public personal data and therefore did not require approval from the research ethics committee.

3.6 Data availability statement

This study relies solely on publicly available legal and institutional materials. The coding framework and source list are available from the author on reasonable request.

4. RESULTS

4.1 Findings

The main outcome is a legal profile at the level of specific provisions, rather than a rank or a threshold. The core-safeguards profile is the preferred method of interpretation since it omits the conditions relating to competence, transparency, access to information, and accountability with regard to legality. It highlights the relatively weaker safeguards on appointment and removal, as well as funding and administration. The supporting-conditions profile is in fact stronger because L.I. 2513 includes detailed evidence, reasons given, rules on publication, and rules on enforcement. This difference is analytically important: although procedural completeness can enable lawful adjudication, it does not by itself insulate the Board's members, administrative support, or financial resources from institutional influence. The direct consequence for design is that reforms should focus on personnel, administrative, and financial safeguards rather than regard procedural detail as a replacement for institutional insulation. Table 3 presents the resulting dimension profile and makes clear why the core-safeguards lens is the preferred interpretive lens.

Table 3 - Dimension Profile of the Institutional Design Audit

Dimension	Points	Descriptive finding
Legal framework	6/8	Statutory foundation, procedure, and court control; no express general non-interference clause.
Composition	7/10	Qualified and plural membership with express disclosure and disqualification rules; no specified contested-recusal or ex parte-contact procedure.
Funding and administration	2/8	Public funding and minister-approved allowances are identifiable, but secretariat and expenditure remain ministerially linked.
Decision-making	10/10	Strong panel, procedure and merits control; reasoned decisions and publication are mandatory.
Access to information	8/8	Express oath, document-request, summons, production, evidence and enforcement powers.
Appointment and removal	4/12	Qualification-constrained appointment and limited terms; independent chair selection, cause-based removal and express remuneration-security safeguards are absent.

Source: Author’s coding of Act 915, Act 1029 and L.I. 2513 against the indicators in Appendix A, Table 7.

Note. Points are descriptive ordinal summaries; no threshold defines a dimension as independent or non-independent.

4.2 Robustness and sensitivity

A sensitivity analysis shows that the directional profile remains the same regardless of the coding decisions made. For all 28 indicators, the figures for the conservative and generous specifications vary from 30/56 (53.6 percent) to 42/56 (75.0 percent). The baseline core-safeguards figure is 17/34 (50.0 percent); the conservative and generous core specifications range from 14/34 (41.2 percent) to 20/34 (58.8 percent). In all cases, decision-making and information access are still stronger than appointment, removal, funding, and administration. The directional pattern matters more than any pass/fail criterion. This suggests that the hierarchy of safeguards identified is robust to reasonable disagreement about coding, even though the percentages should not be interpreted as indicating the actual level of independence. Table 4 reports the alternative descriptive summaries and the boundaries of their interpretation.

Table 4 - Sensitivity of Descriptive Summaries

Specification	Illustrative result	Interpretation
Equal weight by dimension	65.6% (66%)	Illustrative only; averages the six-dimension profiles and does not supply a threshold.
Equal weight by indicator	37/56 = 66.1% (66%)	Illustrative only; all 28 indicators receive equal weight.
Core safeguards only	17/34 = 50.0% (50%)	Preferred interpretive lens; excludes supporting competence, transparency, evidence, and legality-accountability conditions.
Expanded conservative specification	30/56 = 53.6%; core 14/34 = 41.2%	Codes the six specified contestable judgments at zero; the affected items are identified in the supplementary appendix.
Generous specification	42/56 = 75.0%; core 20/34 = 58.8%	Codes the same six judgments at two; remaining items retain their baseline scores.

Source: Author's calculations using the baseline, core-only, conservative and generous coding specifications in Appendix A, Table 7.

Note. Percentages are arithmetic descriptions of ordinal judgments, not validated measurements, probabilities, grades or estimates of actual impartiality.

5. DISCUSSION OF RESULTS

Act 1029 provides the ITAB with a clear statutory basis and establishes an appellate function more secure than that of an informal executive committee. Under the interpretation of the text set out in section 2.3, article 19(13) lends support to the idea of an independent and impartial authority since a tax appeal has to decide whether a monetary obligation exists and what its extent is; caution is needed because there is no Ghanaian appellate ruling that has applied this provision to tax appeals. Articles 23 and 296 also offer a more solid and stable basis for fair, lawful and non-arbitrary administrative action. A reasonable alternative interpretation is that statutory establishment, professional membership, and the possibility of appealing to court adequately secure independence, without the need for an explicit non-interference clause. This view is reasonable since the scheme takes a comprehensive approach to assessing independence. That said, the best conclusion remains that a clause banning directions on the

merits would eliminate a significant ambiguity with only minor institutional consequences, while preserving lawful accountability and clarifying the Board's relationship with the wider executive.

The constitutional analysis also warns against the idea that an administrative tribunal must replicate every institutional safeguard of a court. An appeal to the High Court reduces but does not remove the need for independence at the first instance because an appeal involves cost, delay, and a record shaped by the administrative process. The ITAB's role in determining the existence and extent of tax liabilities requires substantial objective guarantees, even though part-time appointments and ministry services may still be allowed as long as they are adequately insulated.

The Board's professional diversity contributes to technical competence and helps avoid exclusive control over the candidate pool. However, expertise is a supporting factor, not a replacement for independence. This difference is shown by the two posts available to retired senior GRA officers. Since their retirement, they are removed from the current command structure, which may enhance the quality of the adjudication; yet in certain cases, past professional relationships could raise a reasonable appearance concern. According to Act 1029, Fourth Schedule, paragraph 6, written disclosure and disqualification are required, and failure to disclose is punishable; Regulation 21 of L.I. 2513 broadly defines direct and indirect interests. The other design questions are more limited in scope: they include a procedure for contested recusal, rules on ex parte contact and panel reallocation, and the requirement of written reasons when recusal is disputed.

While the limited duration of renewable terms provides a certain degree of personnel stability, renewability can create incentives to please the appointing authority, especially where removal is not expressly restricted to specified grounds and procedures. This conclusion is based on institutional design and should not be interpreted as a statement about the behaviour of any individual member of the ITAB. The power granted in paragraph 4(4) to revoke by letter might, in principle, be understood to be subject to constraints of constitutional fairness and the requirement of a proper purpose as set out in articles 23 and 296. Although these background safeguards are important, litigation after a removal offers weaker protection than the specific statutory grounds, notice, an opportunity to respond, and written reasons. Paragraph 7 allows the Minister to approve allowances, but it includes no fixed scale, no protection against reduction, and no independent mechanism for setting them.

These considerations explain why the renewable-term safeguard receives only qualified credit. A limited term provides a defined period of office and supports continuity, but reliance on the appointing authority for renewal may create dependence as the term approaches its end. The audit distinguishes the limited-tenure rule from protection against renewal-related dependence; the latter is tested under conservative and generous coding. Kenya's non-renewable term for the chairperson offers Ghana a design option rather than a constitutional requirement.

The main structural weakness lies in the concentration of administrative and financial powers. Although parliamentary appropriations give the funding arrangement a degree of democratic legitimacy, the Ministry acts as secretariat, the Minister appoints the Executive Secretary, and the Minister decides how the funds are to be used. None of these arrangements amounts to improper influence; their importance is preventative, as matters such as staffing, scheduling, record-keeping, and delayed spending can affect the adjudication process even without an explicit directive on the merits. Independence could be strengthened by establishing a case-management secretariat answerable to the Board and by giving the Board authority over

approved funds, provided that this authority is subject to public finance laws, audit, and reporting to Parliament.

On the other hand, the chairperson's statutory control over panel composition and hearing arrangements, together with the Board's power to decide cases and the statutory requirement for written decisions, constitute important safeguards in the decision-making process. Regulation 47 of L.I. 2513 mandates that a written decision containing the reasons, together with the findings and references to the evidence, must be made within thirty days, and regulation 48 requires publication to take place within fourteen days. Additionally, the possibility of obtaining expert help and the right to appeal to court further ensure accountability and decision quality. These measures should be classified in the appropriate conceptual category; that is, transparency by itself does not make the tribunal independent—and implementation should involve establishing anonymization standards, creating a searchable repository, and reporting on compliance with decision and publication deadlines.

The main formal ambiguity noted in the earlier literature is settled by L.I. 2513. Regulation 20(1)(a) allows evidence to be given on oath; Regulation 32 enables requests for further documents which are in a party's possession or control; Regulation 36 permits summonses requiring the production of evidence and of books, documents or other items; and Regulation 37 deals with evidence and with interrogatories. Regulation 36 functions within the enforcement framework set out in Act 1029, Fourth Schedule, paragraph 13(4): it is an offence for a person to fail to comply with an order of the Appeals Board without a reasonable excuse. Where no specific penalty is stated, Act 915, section 78 provides the punishment for a summary conviction: a fine of 1,000 to 2,500 penalty units, imprisonment for two to five years, or both. These measures greatly enhance the powers of the adjudicative bodies. However, in practice the rules should still take account of privilege, confidentiality, relevance, proportionality and judicial oversight. The present discussion does not address the outer limits of every possible order under paragraph 10(2)(d).

Kenya and Uganda are used as examples for comparison, not to rank performance. Under the revised Tax Appeals Tribunal Act in Kenya, the Judicial Service Commission appoints members and sets qualifications, appoints a full-time, non-renewable chairperson, and oversees the secretary, remuneration, panels, evidence, and appeals. Ghana can take from this the legislative structure, not the detailed account of the litigation that came before the 2022 amendments: judicial-service administration can serve as a viable alternative to executive sponsorship in the region.

Uganda presents a different case. Under sections 3 to 5 of the Tax Appeals Tribunals Act, the Finance Minister appoints the chairperson after consulting the chairperson of the Judicial Service Commission, then appoints the other members, who must meet professional and integrity criteria and must not be URA officers or civil servants. Sections 6 and 9 set out fixed terms and a removal procedure linked to a cause; section 11 assigns the registry functions; section 14(3) clearly states that the tribunal is independent and not subject to direction or control; section 21 grants summons and powers of production equivalent to those of the High Court; and section 28 limits appeals to the High Court to questions of law. Uganda therefore shows that executive appointment can coexist with express non-interference safeguards and cause-based removal procedures.

The analysis outlines four design lessons for Ghana. It shows that Uganda demonstrates a legislative model in which executive appointment coexists with an explicit non-interference clause and removal for specified cause, while Kenya illustrates the viability of judicial-service

administration. Although Ghana's provisions on evidence and publication are considerable, they do not cover the weaker safeguards concerning revocation, case administration, and funds. An explicit non-interference clause would clarify, rather than establish, the constitutional obligations already contained in articles 23 and 296. These are design options, not instructions to copy either of the comparator countries. Table 5 provides the provision-level functional comparison on which these design lessons rest.

Table 5 - Functional Comparison

Variable	Ghana: ITAB	Kenya: TAT	Uganda: TAT	Design implication
Institutional form	Statutory Board between GRA objection and High Court (Act 915, s. 44).	Tribunal administered through the Judicial Service Commission after 2022 amendments (ss. 3–4).	Specialized statutory tribunal (ss. 2, 14).	Location is a design variable; it does not prove performance.
Appointment and qualifications	Minister appoints qualified nominated members and chair (Fourth Schedule, para. 3).	Judicial Service Commission appoints; qualifications in ss. 4–4A.	Minister appoints chair after JSC-chair consultation; qualifications and exclusions in ss. 3–5.	Kenya offers a judicial-service option; Uganda pairs executive appointment with express safeguards.
Tenure and removal	Renewable limited terms; revocation by letter without stated cause or hearing (para. 4).	Full-time chair; term up to five years and non-renewable; s. 5 regulates cessation/removal.	Fixed term (s. 6); cause-linked committee removal (s. 9).	Stated cause, procedure and non-renewability reduce dependency and appearance risks.
Administration and finance	MoF secretariat; Minister designates Executive Secretary and directs fund application (paras. 8–9).	Commission appoints secretary; ss. 7–9 regulate remuneration and business.	Registry under ss. 11–13; budget approval, appropriation and audit under s. 38.	Case administration should answer to the tribunal within ordinary public-finance controls.
Non-interference and panels	No express general clause; chair controls panels and sittings (para. 5).	Chair controls business and panels (s. 9); judicial-service administration provides separation.	Express independence/no-direction clause (s. 14(3)); statutory constitution rules.	An express clause clarifies the prohibition; panel rules reduce internal influence.
Evidence and reasons	Oath, documents, summons and interrogatories (regs. 20, 32, 36–37); reasons/publication (regs. 47–48).	Attendance, evidence and document powers (s. 29).	High Court-equivalent summons and production powers (s. 21).	Ghana's evidence and publication rules are comparatively substantial.
Court control	High Court appeal (Act 915, s. 44(2)).	High Court appeal (s. 32).	High Court appeal on questions of law (s. 28).	Court control complements, but does not replace, first-instance independence.

Source: Author's comparative analysis of Ghana's Act 915, Act 1029 and L.I. 2513; Kenya's Tax Appeals Tribunal Act (2013), as amended in 2022; and Uganda's Tax Appeals Tribunals Act (1997), as consolidated in 2023. Specific provisions appear in the table.

Note. ITAB = Independent Tax Appeals Board; TAT = Tax Appeals Tribunal; GRA = Ghana Revenue Authority; JSC = Judicial Service Commission; MoF = Ministry of Finance. The comparison concerns formal institutional

safeguards rather than demonstrated performance or independence in practice. Design implications are the author's reform assessments; administrative measures cannot cure statutory allocations of power where legislative amendment is required.

6. Conclusion

Ghana's ITAB has a solid statutory basis and substantial formal safeguards concerning decision-making. L.I. 2513 materially strengthens the procedures for conflicts of interest, evidence, reasoned decisions, publication, and enforcement. Nevertheless, the ministerial appointment and revocation arrangements, ministerial control over secretariat support and the use of funds, the uncertainty surrounding remuneration, and the absence of an express general non-interference clause leave structural vulnerabilities in personnel, operational, and financial independence. Those features identify legal risks in the institutional design; they do not establish that executive interference has occurred in any appeal.

In legal design, ITAB is a statutory appellate body distinct from the GRA, although the safeguards for its personnel, operations, and finances remain weaker than those governing decision-making and access to information. The gap can be reduced by introducing specific amendments on appointment, removal, administration, and finance, together with the transparent implementation of L.I. 2513. Evidence obtained later regarding the decisions taken, the resources available and the user experience will be needed to determine whether independence has in fact been achieved.

7. Implications

For tax administration, the key point is that procedural modernization cannot replace institutional insulation, and the Ministry of Finance, Parliament, and ITAB should treat appointment and removal safeguards, control of case administration, and transparent funding arrangements as top-priority reforms. For taxpayers and their advisers, the study notes the procedural protections currently provided under L.I. 2513 and areas where published guidance could improve predictability. More generally, the framework serves as a practical tool for assessing whether specialist tax-review bodies have the necessary technical competence and safeguards to maintain public confidence.

The reform approach divides the reforms into those essential for formal independence (Priorities 1 to 2), those that enhance institutional credibility by completing the procedures (Priorities 3 to 4), and the transparency measures required for subsequent empirical evaluation (Priority 5). Where Act 1029 grants powers regarding appointment, removal, the secretariat, or funding, primary legislation is required, and implementation should focus on completing procedures and demonstrating compliance with the safeguards already provided by L.I. 2513. Table 6 sets out the prioritised reform pathway, including the legal instrument and implementation rationale for each proposal.

Table 6 - Prioritised Reform Pathway

Priority	Reform	Instrument	Rationale/feasibility
1	Specify removal grounds, notice, hearing, reasons, and review; adopt merit-based recommendations while retaining formal ministerial appointment.	Amend Act 1029 / Fourth Schedule.	Highest personnel-independence value; targeted legislative change.
2	Make case administration answerable to the Board; give ITAB control of approved funds under PFM controls and a distinct reported budget line.	Primary legislation plus budget / administrative implementation.	Addresses the main structural vulnerability; may require phased staffing and cost planning.
3	Publish procedural guidance for the existing oath, summons, production and interrogatory powers, addressing privilege, confidentiality, relevance and proportionality; if binding rules are required, amend the Regulations.	Published Board procedural guidance under an identified enabling power, or amendment to the Regulations.	Implements existing evidentiary powers while avoiding an unsupported assumption that the Board may issue a binding practice direction.
4	Regulate contested recusal, ex parte contact, panel reallocation and reasoned disposition of recusal disputes.	Amendment to the Regulations or a Board procedural code under an identified enabling power.	Completes the existing disclosure/disqualification regime in para. 6 and reg. 21.
5	Adopt anonymisation standards, a searchable decision repository and annual workload, timeliness, outcome, recusal and budget reporting; report compliance with the thirty-day decision and fourteen-day publication duties.	Administrative implementation and compliance reporting under L.I. 2513.	Makes existing reason-giving and publication duties operationally verifiable and supports later empirical evaluation.

Source: Author's reform proposals derived from the statutory assessment in Sections 4 and 5 and the comparative provisions in Table 5.

Note. Administrative action should not be represented as curing a statutory allocation of power where amendment is required.

8. LIMITATIONS AND FUTURE RESEARCH

The assessment includes only the public legal and institutional materials found in the searches as of 4 August 2026; it does not review confidential files, attend hearings, interview participants, or assess their perceptions. The indicator set has not been externally validated, independently double-coded, or causally connected to outcomes. The comparison focuses on the formal design alternatives rather than on superior performance.

Expert review should verify the construct and coding rules, after which the formal legal profile should be compared with decisions, judicial reversals, processing times, funding releases, panel allocation, recusals, and stakeholder interviews. In other jurisdictions, differences

between core and supporting elements can show whether procedural completeness hides weaknesses in personnel, operational, or financial insulation. At the same time, the indicators need to be adjusted to fit the relevant constitutional and administrative context.

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APPENDIX A

Structured Coding Audit

Purpose. This appendix makes the structured legal audit reproducible. It records the 28 indicators, their principal legal anchors, baseline score, core or supporting classification, and the six contestable coding decisions. Scores are ordinal legal judgments, not empirical measurements of impartiality, performance or actual independence.

A. Coding rules and arithmetic

Score 0: no identified formal safeguard, or an arrangement expressly permits the relevant control. Score 1: indirect, incomplete, discretionary or qualified protection. Score 2: a clear, legally enforceable safeguard substantially addresses the specified risk. The full baseline is 37/56. The core-only specification comprises 17 indicators (maximum 34) and totals 17/34. Conservative coding sets the six contestable items to zero (30/56; core 14/34); generous coding sets those same items to two (42/56; core 20/34).

Calculation check. Baseline dimension totals are 6/8, 7/10, 2/8, 10/10, 8/8 and 4/12 respectively: 37/56. Core items 1–3, 7–9, 11–12, 14–16 and 23–28 total 17/34. The six alternative items are 3, 7, 10, 13, 22 and 26. Their baseline scores are 1, 1, 1, 1, 2 and 1. Conservative coding therefore removes 7 points overall and 3 core points; generous coding adds 5 points overall and 3 core points. Item 22 is scored 0 conservatively because the cited instruments do not clearly establish an enforceable order mechanism for every step within the indicator; it remains 2 generously. The contested-recusal and ex parte-contact item is scored 0, not treated as contestable, because the operative texts do not prescribe such a procedure.

Table 7 - Structured Normative Design Audit Coding Schedule

No.	Indicator and observable rule	Principal anchor	Class	Base	Conservative / generous rationale
1	Statutory establishment of external appeal body	Act 915 s.44; Act 1029 s.1; Fourth Sch. paras.1–2	Core	2	Not contested
2	Defined merits-review jurisdiction	Act 915 ss.43–44	Core	1	Not contested
3	General non-interference protection	Constitution arts.23, 296; no express Fourth Sch. clause	Core	1	0 / 2: implied constitutional control versus express statutory clause
4	High Court legality supervision	Act 915 s.44(2)	Supporting	2	2 / 2
5	Professional qualification requirements	Fourth Sch. para.3	Supporting	2	Not contested
6	Plural membership structure	Fourth Sch. para.3	Supporting	2	Not contested
7	Separation from current revenue administration	Fourth Sch. para.3(1)(b)	Core	1	0 / 2: retired-GRA status may give incomplete or adequate separation

No.	Indicator and observable rule	Principal anchor	Class	Base	Conservative / generous rationale
8	Disclosure and disqualification for interests	Fourth Sch. para.6; L.I.2513 reg.21	Core	2	Not contested
9	Contested-recusal and ex parte-contact procedure	Fourth Sch. para.6; L.I.2513 reg.21	Core	0	Not contested: no specified contested-recusal or ex parte-contact procedure.
10	Public funding basis identifiable	Fourth Sch. para.9; 2026 MoF budget materials	Supporting	1	0 / 2: public resourcing may be uncertain or sufficiently identifiable
11	Board control over secretariat/case support	Fourth Sch. para.8	Core	0	Not contested
12	Board control over application of approved funds	Fourth Sch. para.9	Core	0	Not contested
13	Basic entitlement to minister-approved allowances	Fourth Sch. para.7	Supporting	1	0 / 2: approval establishes a basic entitlement but no fixed scale, non-reduction protection or independent-setting mechanism.
14	Chair controls panels and sittings	Fourth Sch. para.5	Core	2	Not contested
15	Board determines appeals on merits	Act 915 s.44; Fourth Sch. paras.10–13	Core	2	Not contested
16	Procedural autonomy within regulations	L.I.2513 regs.18–51	Core	2	Not contested
17	Written, reasoned determinations	L.I.2513 reg.47	Supporting	2	Not contested
18	Publication of determinations	L.I.2513 reg.48	Supporting	2	Not contested
19	Evidence on oath	L.I.2513 reg.20	Supporting	2	Not contested
20	Request for documents within possession/control	L.I.2513 reg.32	Supporting	2	Not contested
21	Summons and production powers	L.I.2513 reg.36	Supporting	2	Not contested
22	Interrogatories and evidence procedure	L.I.2513 reg.37	Supporting	2	0 / 2 only for enforceability of orders
23	Qualification-constrained appointment	Fourth Sch. para.3	Core	1	Not contested
24	Independent chair-selection mechanism	Fourth Sch. para.3	Core	0	Not contested

No.	Indicator and observable rule	Principal anchor	Class	Base	Conservative / generous rationale
25	Limited tenure rule	Fourth Sch. para.4	Core	1	Not contested
26	Renewal protection against dependency	Fourth Sch. para.4	Core	1	0 / 2: renewable term may create risk or be treated as adequate stability
27	Cause-based removal with fair procedure	Fourth Sch. para.4(4); Constitution arts.23, 296	Core	0	Not contested
28	Remuneration security for members	Fourth Sch. para.7	Core	1	Not contested

Source: Author's coding of the Constitution of Ghana (1992), Act 915, Act 1029, L.I. 2513 and the public institutional materials described in Section 3.1. Indicator-level legal anchors appear in the table.