



Network For Women's Rights in Ghana
(NETRIGHT)



GENDER ANALYSIS OF GHANA'S TAX SYSTEM

E-LEVY: A REGRESSIVE BURDEN ON FEMALE RUN BUSINESSES

PURPOSE OF E-LEVY

- Introduced to increase Ghana's tax revenue-to-GDP ratio by broadening the tax base, particularly targeting informal sector transactions.

BUSINESS IMPACT AND RESISTANCE

- Participants noted that prior to e-levy, mobile money was the preferred transaction method due to convenience, but the added charges from e-levy have led businesses to avoid mobile money unless customers cover extra fees.

GENDERED FINANCIAL BURDEN

- Women's businesses, often smaller in scale, feel a greater impact from the levy as it further reduces their lower profit margins. Many women called for the levy's removal, while men suggested raising the non-taxed threshold to GH₵500.

NONCOMPLIANCE AND DISSATISFACTION

- Both men's and women's FGDs admitted to occasional noncompliance with taxes, citing dissatisfaction with government spending and lack of public services. They also mentioned challenges in compliance due to unannounced tax collections, particularly during slow business periods.



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