

**237. Offences related to value added tax registration**

(1) A person who fails to -

- (a) apply for registration as required by subsection (6) of section 172;
- (b) notify the Commissioner-General as required by subsection (12) of section 172; or
- (c) apply for cancellation of registration as required by subsection (1) of section 174,

commits an offence.

(2) A person who commits an offence under subsection (1) is liable on conviction -

- (a) if the failure was made knowingly or recklessly, to a fine not exceeding fifteen thousand dalasis or imprisonment for a term not exceeding one year, or to both the fine and imprisonment; or
- (b) in any other case, to a fine not exceeding ten thousand dalasis.

**238. Offences related to value added tax invoices, credit notes, and debit notes**

(1) A registered person who fails to provide a value added tax invoice, credit note, or debit note as required by section 182 commits an offence and is liable on conviction to a fine not exceeding twenty thousand dalasis or imprisonment for a term not exceeding one year, or to both the fine and imprisonment.

(2) A person who provides a Value Added Tax invoice, credit note, or debit note otherwise than as provided for in section 169 commits an offence and is liable on conviction -

- (a) if done knowingly or recklessly, to a fine not exceeding twenty thousand dalasis or imprisonment for a term not exceeding one year, or to both the fine and imprisonment; or
- (b) in any other case, to a fine not exceeding ten thousand dalasis.

**239. Failure to comply with a section 211 notice**

A person who, without reasonable excuse, fails to comply with a notice served on the person under section 211 commits an offence and is liable on conviction to a fine not exceeding twenty thousand dalasis.

**240. Failure to comply with section 213**

A liquidator who fails to comply with section 213 commits an offence and is liable on conviction to a fine not exceeding twenty thousand dalasis.

**241. Failure to maintain proper records**

A taxpayer who fails to maintain proper accounts, documents, or records in accordance with the requirements of this Act commits an offence and is liable on conviction -

- (a) if the failure was knowingly or recklessly made, to a fine not exceeding fifty thousand dalasis or imprisonment for a term not exceeding one year, or to both the fine and imprisonment; or
- (b) in any other case, to a fine not exceeding thirty thousand dalasis.

**242. Failure to provide reasonable assistance**

A person who fails to provide facilities and assistance as required by subsection (4) of section 217 commits an offence and is liable on conviction to a fine not exceeding ten thousand dalasis.

**243. Failure to comply with a section 218 notice**

A person who, without reasonable excuse, fails to comply with a notice under section 218 commits an offence and is liable on conviction to a fine not exceeding ten thousand dalasis.

**244. Improper use of Taxpayer Identification Number**

(1) A person who uses a false Taxpayer Identification Number on any tax return or document prescribed or used for the purposes of this Act commits an offence and is liable on conviction to a fine not exceeding twenty thousand dalasis or imprisonment for a term not exceeding one year, or to both the fine and imprisonment.