

(2) A person who uses the Taxpayer Identification Number of another person shall be treated as having used a false Taxpayer Identification Number, unless the person has used the Taxpayer Identification Number of another person with the permission of that other person on a document relating to the tax affairs of that other person.

245. Making false or misleading statements

(1) This section applies to a person who –

- (a) makes a statement to a revenue officer that is false or misleading in a material particular; or
- (b) omits from a statement made to a revenue officer any matter or thing without which the statement is false or misleading in a material particular.

(2) A person to whom this section applies commits an offence and is liable on conviction –

- (a) if the statement or omission was made knowingly or recklessly, 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.

(3) It is a defence to a prosecution under subsection (2) if –

- (a) the statement was made as a result of a taxpayer taking a reasonably arguable position on the application of this Act to the taxpayer's position; or
- (b) the person who made the statement did not know and could not reasonably be expected to know that the statement was false or misleading in a material particular.

(4) Subsection (5) of section 234 applies in determining whether a person has made a statement to revenue officer.

246. Obstructing a revenue officer

A person who obstructs a revenue officer in the performance of duties under 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.

247. Aiding or abetting

A person who aids, abets, assists, incites, or induces another person to commit an offence under 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.

248. Offences by taxation officers

(1) Any revenue officer who directly or indirectly asks for, or takes in connection with any of the officer's duties, any payment or reward whatsoever, whether pecuniary or otherwise, or promise or security for any such payment or reward, not being a payment or reward which the officer was lawfully entitled to receive 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 revenue officer who enters into or acquiesces in any agreement to –

- (a) do any act or thing;
- (b) abstain from doing any act or thing;
- (c) permit or connive in the doing of any act or thing; or
- (d) conceal any act or thing,

whereby the Government is or may be defrauded of tax revenue, or which is contrary to the provisions of this Act or to the proper execution of the officer's duty 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.

(3) A person who directly or indirectly offers or gives to a revenue officer any payment or reward whatsoever, whether pecuniary or otherwise, or any promise or security for any payment or reward, not being a payment or reward which the officer was lawfully entitled to receive, commits 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.

(4) A person who proposes or enters into any agreement with any revenue officer in order to induce the officer to –

- (a) do any act or thing;
- (b) abstain from doing any act or thing; to permit or connive in the doing of any act or thing; or