

# GHANA TAX JUSTICE COALITION

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# CONSTITUTION

## **Preamble:**

We the members of the Tax Justice Coalition, having the succinct recognition of tax injustices in Ghana and the world at large, believe that the citizens (tax payers) and the government with its allied institutions who hold a fiduciary role in the management of tax revenues, ought to execute their respective roles in a just, coherent and honest manner, thus promoting transparency, integrity and accountability in the tax system particularly in Ghana. To this end, the Ghana Tax Justice Coalition seeks to work at the local and national level to complement regional and continental efforts to deliver tax justice.

## **Article 1. ESTABLISHMENT AND NAME**

- 1.1 The parties hereby establish a Coalition, which shall be called Ghana Tax Justice Coalition; herein after known as the Tax Coalition. The Tax Coalition shall have the same legal identity and effect as the Ghana Tax Justice Coalition.
- 1.2 The Coalition shall be a non partisan, independent and a voluntary association of other civil society organisations and have the firm belief in the vision and mission of the Coalition.

## **Article 2. VISION and MISSION**

### **2.1 Vision**

A country with an equitable and just tax system that serves both developmental and democratic aspirations of the people

### **2.2 Mission**

The Coalition's mission is to promote tax equity, transparency and accountability for national development and poverty reduction in Ghana through networking and effective partnership.

## **Article 3. OBJECTIVES**

- 3.1 To advocate equitable and just tax policies
- 3.2 To collaborate with Tax Justice Network – Africa and other allies on tax justice campaigns
- 3.3 To build the capacity and create opportunities for members and stakeholders to analyse and monitor the implementation of tax-related policies
- 3.4 To help in mobilisation / awareness creation programming

## **Article 4. PRINCIPLES AND VALUES**

- 4.1 The tenets of the Tax Coalition shall centre on transparency, mutual accountability, collaboration and shared ownership

## **Article 5. MEMBERSHIP**

Membership is open to-

5.1 Civil Society Organisations (CSOs) including Faith based groups, Non-Governmental Organizations (NGOs), recognised Community Based Organisations (CBOs), Professional Bodies & Associations, Media and individuals interested and involved in promoting tax justice.

5.2 An organisation and or individual shall be eligible to apply for membership of the Tax Coalition if one or more of the following applies:

- i. The organisation/person is interested in and/or actively involved in promoting tax justice;
- ii. The organisation/person has similar objectives and support the objectives of the Coalition;

### **Application of Membership**

5.3 Application for membership shall be made by signing up to the objectives of the Coalition.

5.4 Applicants shall be required to fill a form and submit same to the Secretariat for vetting and recommendation to the Steering Committee for consideration.

### **Obligations and Duties of Members**

5.5 Every member shall endeavour to satisfactorily perform all such duties as may be assigned him or her by the General Assembly or the Steering Committee;

5.6 Every member shall endeavour to attend the meetings and participate in the activities of the Coalition, to which they are eligible and have been duly notified;

5.7 Every member of the Tax Coalition shall comply fully with the provisions of this Constitution.

## **Article 6. STRUCTURE OF THE TAX COALITION**

6.1 The Tax Coalition shall have the following structures:

- i. The General Assembly;
- ii. Steering Committee.
- iii. The Secretariat
- iv. Zonal Coordinating Units (Northern, Middle and Southern)

## **Article 7. GENERAL ASSEMBLY**

### **I. Powers of the General Assembly**

7.1 The General Assembly is an open meeting of registered members and acts as the highest decision making level of the Tax Coalition. The general assembly has full powers to take the necessary actions to achieve the vision of the Tax Coalition.

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### **II. Responsibilities of the General Assembly**

7.2 The General Assembly has particular responsibility for the following:

- i. Election of members to the Steering Committee;
- ii. Appointment of Auditors;
- iii. Amendment of the Tax Coalition's Constitution;
- iv. Dissolution of the Tax Coalition.
- v. To review and appraise the previous years' activities and operations of the Coalition;
- vi. To consider, amend and/or approve the minutes of the previous Annual General Meeting;
- vii. To consider and approve the audited accounts and estimates of income and expenditure for the ensuing year;
- viii. To consider and approve decisions on serious matters as made by the Steering Committee, and where necessary give directives;
- ix. To consider and approve new members of the Coalition;
- x. To consider and vote on any amendments to the constitution;
- xi. To consider any motions which have been properly tabled before the meeting;
- xii. To consider the report of the Chairperson.
- xiii. The Association is committed to the ideals of participatory democracy and consensual decision-making. Conflict resolution will be preferred to majority decision making. However, in the event that it is not possible to reach a consensus, the Chairperson shall be empowered to rule that a proposal may be voted upon.

### **General Assembly Meeting**

11.4 General Assembly Meetings shall comprise the following:

- i. Annual General Meetings

- ii. Extra-Ordinary Meetings
- iii. Meetings shall be chaired by the Chairperson of the Steering Committee or by any other person appointed by the General Assembly to carry out this role.
- iv. The Tax Coalition Chairperson is responsible for ensuring that all members are notified of any meeting of the General Assembly at least 14 clear days in advance of the meeting, and that the notification is accompanied by the proposed agenda for the meeting.
- v. An Annual General Meeting shall be held by the second quarter of the year
- vi. Annual General Meetings shall be open to all registered members of the Tax Coalition.

### **Quorum**

11.7 For all purposes, the quorum at all Annual General Meetings shall be one-third of all members unless otherwise specifically provided for.

### **Extra Ordinary Meetings**

11.9 Extra-Ordinary meetings may be called to discuss urgent matters relating to the affairs of the Coalition by:

- i. The Steering Committee, on its own motion or upon receiving a written demand by one-third of the eligible members of the Coalition;

### **Notice**

11.10 A written notice of not less than 7 (seven) days shall be circulated in advance in respect of Extra-Ordinary General Meetings, specifying the agenda for the meeting;

11.11 Where possible, notices of Extra-Ordinary General Meetings shall also be given through radio, television, e-mails, telephones, faxes etc.

### **Quorum**

11.12 For all purposes, the quorum at all Extra-Ordinary meetings shall not be less than one-fifth of the registered members.

## **Article 5. THE STEERING COMMITTEE**

3.1 The Coalition shall have a National Steering Committee, which shall comprise not more than 11 (eleven) members representing organizations and individuals, elected by the AGM (with 2 zonal representation each) taking into consideration gender, disability, expertise and experience.

3.2 The organisation/person should not be visible in partisan politics

3.3 The Steering Committee shall create the following three (3) standing committees and others as and when the need arises:

Fundraising

**Tenure of office**

3.4 The members are eligible to serve on the Steering Committee for NOT more than two (2) consecutive terms of TWO (2) YEARS each, in the same position.

**Functions of the Steering Committee**

3.5 The Steering Committee shall advise the General Assembly;

3.6 The Steering Committee shall be responsible to the General Assembly and shall perform the following roles:-

- i. Advice in the formulation and review of the policies that govern the Coalition;
- ii. Admission or expulsion of members;
- iii. Under the permission of the General Assembly, execute legal documents and those relating to policy and governance;
- iv. Approval of annual plans and budgets;
- v. Under the permission of the General Assembly institute or defend any legal action in the name of the Coalition;
- vi. Have general and overall responsibility over the Platform's finances and in this respect shall collectively ensure proper accountability and utilisation of the Coalition's finances and resources.
- vii. Perform any other functions as directed by the General Assembly or in accordance with the powers vested in it by this Constitution.

**Steering Committee Meetings**

**Functions:**

- 3.7 The Steering Committee shall determine the procedure to be adopted at its meeting and those meetings shall be regulated accordingly.
- 3.8 It shall be the duty of the Committee members severally and collectively to attend all Steering Committee meetings and to fully and effectively participate in the deliberations thereof.
- 3.9 Steering Committee meetings shall be held at least once every three months for which a written notice of Seven (7) Days shall be circulated to the members in advance specifying the venue and agenda for the meeting.
- 3.10 The Steering Committee may also hold an emergency meeting at such other time or times as may be deemed necessary, for which a written notice of THREE (3) DAYS shall be circulated to the members in advance specifying the venue and agenda for the meeting. In case of emergency, at least one-third of the Steering Committee shall be

consulted to arrive at a consensus to represent the concerns and aspirations of the Coalition;

3.11 No business shall be transacted at any Steering Committee meeting unless a quorum of not less than one-third of the members is realised.

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3.12 The Chairperson shall chair the meetings of the Committee. In the absence of the Chairperson, the Vice-Chair shall preside over the meetings.

3.13 The decisions of the Steering Committee shall be arrived at by consensus or simple majority vote. In the event of a tie, the Chairperson shall have a casting vote.

3.14 The Chairperson shall not be a staff of the host organisation.

### **Executive Committee of the Steering Committee:**

**Chairperson**

**Vice chair**

**Treasurer**

**Secretary**

### **Chairperson**

3.15 The Chairperson of the Steering Committee shall perform the following functions:

- i. Lead the Committee in:
  - a. Ensuring that members fulfil their responsibilities for the governance of the Coalition.
  - b. Monitoring the implementation of decisions, programmes and activities of the Coalition.
  - c. Monitoring the implementation of rules, regulations and by-laws of the Coalition.
  - d. Ensuring the execution of contracts, deeds, conveyances of real property and such other instruments and documents of sensitive nature and those relating to policy and governance.
  - e. Planning the Steering Committee meetings and setting the agenda thereof in consultation with the other members.
- ii. She/he shall also:
  - a. Convene and chair the meetings of the Steering Committee.
  - b. As and when necessary, represent the Coalition at functions and meetings, and act as its spokesperson or appoint a spokesperson where necessary.
  - c. Liaise with the host organisation to keep an overview of the Coalition's affairs and provide support as appropriate.

- d. Perform all such duties as deemed appropriate by virtue of the office of the Chair.

### **Resignation/Removal from office**

- 3.16 A member of the Steering Committee shall reserve the right to resign voluntarily from office upon submission of a written notice of 30 (thirty) days to the Chair of the Steering Committee.
- 3.17 In the event of the resignation of the Chairperson, he/she shall submit a written notice of 30 (thirty) days directly to all members of the Steering Committee.
- 3.18 It shall be mandatory for a member of the Steering Committee to relinquish office in the following situations:
- i. If the Steering Committee member ceases to be a member of the Tax Coalition.
  - ii. If requested to do so in writing by not less than two-thirds of all the fully paid up members of the Tax Coalition and the final decision taken by AGM or Extraordinary meeting..
- 3.19 In the event of resignation from office by the entire Steering Committee, the Host Organisation shall immediately take charge of the Steering Committee affairs for a period of not exceeding thirty (30) days. The host organization shall then summon an extra-ordinary general meeting within 21 (twenty-one) days for the purpose of electing a new Steering Committee.

### **Article 8. RESIGNATION OR EXPULSION OF MEMBERS**

- 8.1 Any member may resign his/her membership by serving a 7 working days notice in writing to the Steering Committee;
- 8.2 The Steering Committee may at its discretion exclude (revoke or suspend) from membership of the Tax Coalition, any member against whom a case of gross misconduct has been established, and where in the opinion of the Steering Committee the continued membership of such person would be detrimental to the interest of the Tax Coalition or to the furtherance of its objective;
- 8.3 Such a member shall have the right to be given a hearing and to defend him/her self before the Steering Committee prior to a decision being made;
- 8.4 A member who is aggrieved and/or dissatisfied with the decision of the Steering Committee shall reserve the right to appeal against the decision within fourteen (14) days in writing to the Steering Committee , and the decision of the General Assembly on the matter shall be final and binding;

8.5 Any person who ceases to be a member of the Coalition for whatever reason shall be struck off from the register of members but any contribution that may have been contributed by such a member shall not be refunded;

8.6 Termination of membership shall be confirmed in writing by the Steering Committee signed by the Chairperson and the Secretary.

8.7 Disciplinary action shall be taken against any member who acts in breach of the Constitution and the said duties and regulations of the Tax Coalition;

## **Article 9. SUBSCRIPTIONS AND FUNDING**

9.1 Members shall pay an annual subscription to the Tax Coalition. The subscription rate, which may differ between members, is to be determined by the AGM;

9.2 Furthermore, the Tax Coalition can accept donations and grants where the conditions related to such donations and grants are in line with the mandate of the Tax Coalition.

## **Article 13. SEAT AND SECRETARIAT**

### **THE SEAT OF THE TAX COALITION**

4.1 The seat of the Coalition shall be on a rotational basis on a tenure of three (3) years subject to the following criteria:

4.2 A written request shall be written by any member to the Steering Committee if interested to host the Coalition not later than six (6) months to the expiration of the current tenure

4.3 A due diligence assessment by the Steering Committee of the logistical and strategic readiness of the member to host

4.4 The hosting organisation should be in a position to provide coordinating support

### **THE SECRETARIAT**

13.1 The Secretariat shall be headed by a Coordinator who shall provide overall efficient management of the Secretariat within the framework of the decisions and directions of the SC.

13.2 The Coordinator shall provide leadership of the organisation, as well as serve as Secretary to the Steering Committee and performing any other task assigned by the Steering Committee.

13.3 The Coordinator shall be assisted by an Office Assistant whose main job description shall amongst others include the permanent day-to-day running of the Tax Coalition's office

## **Article 12. ZONAL COORDINATING UNITS**

There shall be regional networks which shall be categorised under the 3 zones:

Northern – Northern, Upper East and Upper West regions

Page | 10 Middle – Ashanti, Brong Ahafo and Eastern regions

Southern – Western, Central, Greater Accra and Volta regions

The hosting organisation should be in a position to provide coordinating support.

## **Article 14. ELECTIONS**

14.1 At every meeting at which elections are to be held, an Electoral Officer appointed by the registered members present or where possible from the Electoral Commission shall first be invited, and he or she shall thereupon take charge of the elections.

14.2 Voting shall be by secret ballot, each member shall have one vote.

14.3 Only fully paid up members of the Tax Coalition shall be eligible to vote and be voted for. Payments shall be made two months prior to elections.

14.4 For every office in respect of which elections are to be held, the Electoral officer shall first call for nominations from the floor (i.e. the electorate). Every nomination shall be seconded by one member before it can be voted upon, save for any nomination that is declined by the nominee.

14.5 Nominations may also be sent by post, addressed to the Chairperson of the Steering Committee through the Secretariat, to arrive prior to the meeting.

14.6 A person may be nominated and voted for in absentia provided s/he has indicated interest and consent in writing, addressed to the Chairperson of the Steering Committee through the Secretariat, to arrive prior to the meeting.

14.7 The candidate with the highest number of valid votes shall be declared elected to the respective post.

14.8 In case of equality in votes by the candidates fresh elections shall be conducted until a majority is secured.

14.9 A by-election for any office, which may have fallen vacant, shall be carried out by the General Assembly at an appropriate time.

## **Article 15. APPLICATION OF FUNDS**

15.1 The income and property of the Tax Coalition, howsoever derived, shall be applied solely towards the promotion of the objects of the Coalition as set forth in this constitution, and, no

portion thereof shall be paid or transferred directly or indirectly, by way of dividend, bonus or otherwise howsoever by way of profit, to the any person or organisation.

15.2 All monies received by or on behalf of the Tax Coalition shall be paid forthwith into an account or accounts with a bank or banks selected by the Tax Coalition and (with exception only of any imprest accounts opened by the Coalition for operation by specified officers not exceeding three each at any one time) shall not be withdrawn therefore otherwise than by a resolution of the Tax Coalition under the signature of at least three persons designated for that purpose by the Tax Coalition.

15.3 Provided that nothing herein contained shall prevent the payment, in good faith, of reasonable and proper remuneration to any officer or employee of the Tax Coalition, in return for any services actually rendered to the Tax Coalition, nor prevent the payment of interest on money lent or reasonable and proper rent for premises demised or let by the Tax Coalition:

- 1) The Tax Coalition should have a separate account to be managed by the finance manager of the host institution.
- 2) Signatories shall be the Rep of the host organisation, Chairperson and Treasurer. Either the Chairperson or Treasurer shall sign with the Host Organisation's Rep at any time.
- 3) The Steering Committee shall appoint qualified auditors where necessary in accordance with standards established by the Institute of Chartered Accountants, Ghana and whose duties are regulated in accordance with established procedures and practices to audit the finances of TJC and report to the General Assembly.

## **Article 16. INTELLECTUAL PROPOERTY**

16.1 Intellectual property of individual members or group of members shall be duly protected under the Copyright Law of Ghana. However, where the Coalition commissions/contract or employs any person or group of persons to create a work then the copy right in respect of that work shall be vested in the Coalition, provided the author has been duly paid for his services.

16.2 No individual member shall use the works of the Coalition for its sole projection without giving same projection to the Coalition.

## **Article 17. SETTLEMENT OF DISPUTES**

17.1 Any disputes arising, which the Coalition shall fail to resolve under the provisions of this Constitution shall be resolved through Alternate Dispute Resolution (ADR) or arbitration where necessary in accordance with the laws of Ghana governing arbitration or ADR.

Unless otherwise provided under the laws of Ghana governing arbitration, the Steering Committee shall reserve the right to appoint or choose arbitrators or people to serve on the ADR from within the Coalition or external, in consultation with the parties involved in the dispute.

17.2 The decision of the arbitrators on any matter before it shall be final.

#### **Article 18. RULES AND REGULATIONS**

18.1 The Steering Committee shall make such rules and regulations, which are not inconsistent with the provisions of this Constitution, as may be expedient for governing the Coalition and conducting its affairs in accordance with its objectives;

18.2 Such rules and regulations as made by the Steering Committee shall be subject to the final approval of the General Assembly.

#### **Article 19. AMENDMENT**

19.1 This Constitution, or any part thereof, may be amended by the General Assembly upon passing a special resolution to that effect, supported by two-thirds of the members present and voting.

19.2 For the avoidance of doubt, the quorum for the meeting at which the motion for amendment is to be tabled shall not be less than two-thirds of all the paid up members present.

19.3 A notice for a motion to have the constitution amended shall be served on the Steering Committee at least a MONTH before the meeting at which it is proposed to move the motion.

#### **Article 20. MISCELLANEOUS**

20.1 All matters, which are not specifically provided for in this Constitution, shall be dealt with in accordance with the powers vested in the National Steering Committee and the General Assembly.

#### **Article 21**

21.1 This constitution is adopted as the CONSTITUTION of the Ghana Tax Justice Coalition, and the signatures of the Chairperson, two members of the Steering Committee, and two members of the General Assembly attest to its approval.

## [ANNEX]

### ACTIVITIES

To attain its objectives, the Coalition shall undertake activities in inter alia the following

Areas:

- a) Research
  - b) Awareness creation through seminars, conferences, workshops.
  - c) Public educational materials (written documents as well as audio-visual materials) to promote access to generation, exchange and utilization of information.
  - d) Advocacy and mobilization of coalition members in the process towards sustainable development of Ghana
  - e) Capacity building in several areas of taxation for members of the coalition.
  - f) Networking and partnerships with other local, regional and global coalition of similar objectives
  - g) Any legal activity that shall enable the achievements of its objectives
- h) To provide strategic and technical input to programmes developed by the steering committee on behalf of the coalition's members

ALLIES:

- GRA
- Private Sector
- EOCO
- MOFEP