

### **SECTION 31 — ANNUAL RETURNS**

(1) Not later than fourteen days after the first day of January in each year, a person to whom an immigrant quota has been granted under this Act or any other enactment, shall send to the Committee, with a copy to the Director an annual return in the prescribed form giving the names and addresses of all foreign nationals employed by him in Ghana as at first January and any other particulars which may be prescribed.

(2) Anybody corporate which fails to comply with subsection (1) is liable to pay to the Immigration Service a penalty of five million cedis and any individual who fails to comply with subsection (1) is liable to pay a penalty of one million cedis.

(3) A body corporate or an individual that fails to pay the prescribed penalty within seven days commits an offence and is liable on summary conviction to a fine of ten million cedis or a term of imprisonment of not less than six months or more than two years or to both.