"We're Not Using Taxpayer Money": The Legal Fiction Behind Ghana's World Cup Sponsorship Model

Tax Deductions, Corporate Patriotism, and the Hidden Public Cost of Flying Ghanaian Supporters to the FIFA World Cup

By Rev. Ben Taiwo Adekanla, Esq., Managing Partner, THE SHIELD ATTORNEYS PRUC

1. Introduction

Football in Ghana is not merely sport; it is civic religion, national identity, emotional politics, and economic theatre combined. Whenever the Black Stars qualify for the FIFA World Cup, patriotism surges beyond the football pitch into the architecture of state power, corporate branding, and public finance. Governments promise restraint, corporations pledge loyalty, supporters prepare pilgrimage-like journeys, and the nation rallies behind the flag.

Yet beneath this patriotic spectacle lies an uncomfortable legal and fiscal reality that has escaped serious public scrutiny for nearly two decades: much of what is described as "private sponsorship" for Ghana's World Cup campaigns may, in truth, constitute indirect public financing through the operation of Ghana's tax laws. The issue is not whether the law permits such sponsorships; it plainly does. The real issue is whether the Ghanaian public has ever been told the whole truth about who ultimately bears the financial burden.

Every time Ghana goes to a World Cup, the same script plays out. The government declares that it cannot spend taxpayer money flying supporters abroad. It then turns to companies and asks them to donate. The companies donate, the fans travel, and everyone applauds the patriotism. But here is what nobody talks about: Ghana's tax law allows companies that donate to approved sports-related causes to deduct those donations in full from their taxable income. Consequently, when a company gives millions of cedis to a Black Stars World Cup fund, the State correspondingly loses millions in tax revenue it would otherwise have collected. This has happened in 2006, 2010, 2014, and 2022, and it is now unfolding again for the 2026 FIFA World Cup in the United States, Canada, and Mexico.

This article therefore advances a single, carefully bounded thesis: the so-called "private sponsorship" model is not as far removed from public funding as Ghanaians are often led to believe. In reality, the sponsorship structure represents a hybrid system of indirect public financing through tax expenditure, a legal and fiscal reality that deserves honest national conversation. **It must be stated plainly at the outset that this article does not allege, and should not be read as alleging, unlawful tax**

avoidance by any sponsor, past or present. The deductions discussed here are expressly sanctioned by statute. The argument is one of transparency and constitutional accountability, not of illegality.

A word on methodology. This article adopts a three-part approach. First, it employs doctrinal legal analysis of the relevant statutory and constitutional provisions, principally the Income Tax Act, 2015 (Act 896), the Public Financial Management Act, 2016 (Act 921), and Articles 174, 176, and 178 of the 1992 Constitution, together with the Ghana Revenue Authority's administrative guidance. Secondly, it draws on publicly available reports and records, including the Dzamefe Commission of Inquiry Report and its accompanying White Paper, national budget statements, official ministerial announcements, and contemporaneous press reportage of Ghana's five World Cup campaigns between 2006 and 2026. Thirdly, it undertakes policy evaluation, measuring Ghana's sponsorship model against internationally accepted tax expenditure principles articulated by the International Monetary Fund, the World Bank, and the Organisation for Economic Co-operation and Development. No confidential taxpayer information is used or referred to; every figure cited derives from the public record.

2. Historical Background of Ghana's World Cup Financing

If one has followed Ghanaian football long enough, a remarkable pattern emerges. Every four years, with almost constitutional regularity, Ghana qualifies for the FIFA World Cup, the country erupts in celebration, and then the inevitable question surfaces: who is paying for the supporters to go?

The government of the day, whether NPP or NDC, announces with great seriousness that taxpayer money will not be used to fly supporters abroad. A fundraising committee is formed. Corporate Ghana is called upon to demonstrate patriotism. Donations pour in. Supporters travel. Controversy follows. A committee or inquiry is eventually established, recommendations are made, and then four years later the cycle begins again from the same starting point. This is not a partisan phenomenon. It is a Ghanaian institutional pattern. And sitting quietly beneath that pattern is a tax law that fundamentally changes how we should understand the meaning of "private sponsorship."

2.1 Germany 2006: The Beginning of the Pattern

Ghana's first appearance at the FIFA World Cup in Germany in 2006 was a moment of immense national pride and unprecedented excitement. Almost immediately, however, questions arose regarding the financing of supporters' travel. Academic research examining Ghana's supporter mobilisation later suggested that state and quasi-state structures played roles in facilitating the movement of supporters to Germany. Whether through party-linked arrangements or indirect state involvement, the precedent was established early: World Cup supporter financing in Ghana would never be entirely private.

Corporate sponsorship also emerged prominently from the very beginning. Gold Fields Ghana Limited and Ashanti Goldfields Corporation became significant sponsors of the Black Stars from as early as 2005, a pattern that would continue across multiple tournaments. These were not insignificant actors in the story. They were major extractive corporations operating under licences granted by the Ghanaian state and benefiting from various fiscal arrangements under Ghanaian law. Thus, even from inception, corporate involvement in Black Stars funding carried a strong public-finance character, regardless of how it was presented to the public.

2.2 South Africa 2010: The State-Funded Delegation

The 2010 FIFA World Cup in South Africa represented Ghana's greatest sporting achievement on the global stage. The Black Stars reached the quarter-finals, becoming only the third African nation in history to do so, falling agonisingly to Uruguay in a penalty shootout after Asamoah Gyan's now-legendary miss. The nation was gripped.

Off the pitch, however, Ghana embarked on one of the most ambitious supporter mobilisation exercises ever undertaken by an African state. The government formally committed to sponsoring approximately 2,600 supporters to South Africa in what academic studies later described as a "state-financed fan trip." Ghana Commercial Bank (GCB), a state-linked financial institution, also sponsored supporters. Estimates placed the total cost of Ghana's World Cup campaign, including supporter-related expenditure, at close to USD 15 million.

The exercise generated significant controversy in its aftermath. Some supporters were stranded, allegations emerged of politically connected "footsoldiers" receiving preferential treatment, and the distinction between national support and political patronage became dangerously blurred. The South Africa experience demonstrated both the political attractiveness and the fiscal dangers of publicly financed football nationalism. Yet the tax dimension of corporate involvement remained, as it would in subsequent campaigns, entirely undiscussed.

2.3 Brazil 2014: The Catastrophe

If 2010 was expensive, 2014 was disastrous. The Brazil World Cup campaign became synonymous with financial mismanagement and national embarrassment on a scale that shocked even hardened observers of Ghanaian sports administration.

Ghana Commercial Bank launched the now-famous "GCB 30 to Brazil" campaign, committing over GHC 1 million toward Ghana's World Cup effort, with a portion donated directly to the Ministry of Youth and Sports to facilitate a "Black Stars Village" in Brazil and to sponsor 33 customers and staff on all-expenses-paid trips. The Sports Minister at the time publicly praised GCB as "Ghana's patriotic bank." Meanwhile, GNPC, a fully state-owned corporation funded through Ghana's petroleum revenues, sponsored 94 individuals classified as "stakeholders and staff" on a trip to Natal. Among those on the list were Ministers, political appointees, board chairpersons of state institutions, family members reclassified as stakeholders, and connected individuals. Newspaper reports at the time described the episode as millions of cedis of taxpayer money spent on a "jollyride."

The Dzamefe Commission of Inquiry, established after Ghana's disastrous group-stage exit, uncovered shocking details: over USD 19,000 paid to an agent merely for directions to a supermarket, cash physically airlifted to Brazil to pay players, questionable appearance-fee distributions amounting to USD 557,500 shared among GFA management, and GNPC funds of USD 2 million that could not be fully accounted for. The Commission's recommendations were emphatic. The state should avoid direct financing of supporters' travel, corporate sponsorship should be encouraged instead, and all sponsorship funds should be fully disclosed and transparently accounted for. Yet even then, the tax dimension of corporate sponsorship remained almost entirely absent from the national conversation.

2.4 Qatar 2022: The Corporate Sponsorship Model Returns

By Qatar 2022, Ghana faced serious economic difficulties, and the government publicly declared that taxpayer money would not finance supporter travel. Corporate sponsorship became the preferred model, and the familiar language returned without missing a beat. The Ministry of Youth and Sports appealed to corporate Ghana and the private sector to finance some Ghanaian fans for the campaign. Gold Fields Ghana donated approximately USD 300,000, while MTN Ghana entered into a sponsorship arrangement with the Ghana Football Association reportedly valued at USD 2 million.

The critical legal question, however, remained unasked in all the press conferences, all the speeches, and all the cheque-presentation ceremonies: would these donations qualify as tax-deductible "sports promotion" under Ghanaian law? If the answer was yes, and the law, as I shall shortly demonstrate, strongly suggests that it was, then the State indirectly financed part of the campaign through foregone tax revenue, even as it publicly maintained it was spending nothing. Ghana's group-stage exit in Qatar brought the campaign to a quiet close, but the tax implications of the sponsorship model remained entirely unexamined.

2.5 USA, Canada and Mexico 2026: History Repeats Itself

The pattern has now completed yet another cycle for the 2026 FIFA World Cup. An eleven-member ministerial oversight committee was inaugurated at Jubilee House in November 2025 to coordinate preparations. Sports Minister Kofi Adams subsequently announced plans to send approximately 800 supporters to North America at an estimated cost of USD 9,250 per person, a total projected expenditure exceeding USD 7.4 million. A national raffle was launched at the Ministry of Finance. A grand fundraising ceremony was held on 20 March 2026.

President John Dramani Mahama stood before the gathering and delivered the now-familiar declaration, citing the Dzamefe Commission's recommendations as his authority: "In consonance with the Dzamefe Report, the government has no plans to allocate public funds to fly supporters to the World Cup." Corporate Ghana responded with striking speed. Engineers & Planners pledged USD 5 million. Gold Fields Ghana donated USD 2 million with a further USD 1 million reserved for future Black Stars activities. KGL Group pledged GHC 10 million. Serene Insurance pledged GHC 2 million plus a GHC 20 million insurance package. By the end of April 2026, approximately GHC 27,393,000 had been received at the Ministry of Finance, with the campaign still ongoing.

Once more, the crucial tax question disappeared entirely from public debate.

3. Legal Framework under Act 896 and Act 921

3.1 Section 100 of the Income Tax Act, 2015 (Act 896): The Deduction

The legal position is found primarily in Section 100 of the Income Tax Act, 2015 (Act 896), and it is more consequential than most people realise.

Section 100(1) provides that where a person's income for a year of assessment is to be ascertained and that person has made a donation or contribution to a worthwhile cause, they may claim a deduction equal to the full amount of that contribution or donation. The deduction is available to both individuals and corporations. Section 100(2) enumerates the qualifying "worthwhile causes," which include charitable organisations, scholarship schemes, rural and urban development, and, critically, **sports development or sports promotion.**

The Ghana Revenue Authority clarified the operational mechanics of this provision through Practice Note DT/2016/003, issued in October 2016. That Practice Note confirms that sports-related donations qualify for the full deduction, provided they are certified by the Minister responsible for Sports as constituting a worthwhile cause for the purposes of Section 100. **This procedural requirement creates a remarkably**

circular legal structure. The Minister solicits donations from corporate Ghana. The same Minister holds the power to certify those donations as qualifying for tax deductions. The companies claim their deductions, reducing their taxable income. The government collects correspondingly less tax. The government may not write the cheque directly, but it still loses the money.

3.2 Section 97 of Act 896: The Exemption on the Receiving End

Additionally, Section 97 of Act 896 provides that the income of an approved charitable organisation is exempt from income tax. This means the recipient organisation, in this case the fund or committee receiving the donations, pays no tax on the money it receives. **Combined with the donor's deduction under Section 100, the result is that the state absorbs a tax cost from two directions at once: the donor's tax liability falls, and the recipient's income is shielded from taxation. The Consolidated Fund bears the full fiscal weight of both concessions.**

3.3 Section 34 of Act 896: The General Anti-Avoidance Rule, and Why This Article Alleges No Avoidance

For completeness, the legal framework also includes Section 34 of Act 896, Ghana's General Anti-Avoidance Rule. Section 34 empowers the Commissioner-General to re-characterise or disregard an arrangement that is entered into or carried out as part of a tax avoidance scheme, that is fictitious, or that does not have a substantial economic effect, and to make compensating adjustments to a person's tax liability accordingly. It is the statutory boundary line between lawful tax planning and impermissible artificiality.

Its relevance to this article must be stated with precision, because the point is easily misunderstood. **Nothing in this article suggests that any World Cup sponsor has engaged, or is engaging, in unlawful tax avoidance.** A genuine donation to a cause certified by the Minister responsible for Sports falls comfortably and squarely within the express terms of Section 100. It is precisely what Parliament authorised. Section 34 would only be engaged in the hypothetical and quite different situation where a purported donation was artificial, fictitious, or structured without substantial economic effect, and there is no public evidence whatsoever of any such arrangement in any of Ghana's World Cup campaigns. Section 34 is cited here for two limited reasons: first, because any honest doctrinal map of deduction claims under Act 896 must acknowledge the anti-avoidance perimeter within which those claims sit; and secondly, because its existence reinforces, rather than undermines, the central thesis of this article. The deductions in question are lawful. That is exactly the point. The fiscal cost to the State arises not from anyone breaking the law, but from the law operating precisely as designed, quietly and without disclosure. The problem is transparency, not legality.

It should also be acknowledged, in fairness, that Ghanaian courts have not yet pronounced directly on the application of Section 100 to sports sponsorship deductions. The closest judicial territory concerns the construction of tax exemptions for charitable and educational bodies, as in Chapel Hill School Limited v. The Attorney-General & The Internal Revenue Service, and administrative challenges to revenue practice, as in Hon. Dr. Clement Apaak v. The Ghana Revenue Authority & The Attorney-General. Neither decision addresses sports deductions on its facts, and this article does not stretch them beyond their holdings. What the absence of direct authority confirms is that the analysis must proceed, as it does here, from the statutes and the Constitution themselves.

3.4 Section 28 of the Public Financial Management Act, 2016 (Act 921): The Reporting Obligation

Section 28 of the Public Financial Management Act, 2016 (Act 921) requires that the annual national budget include a statement of tax expenditures. This is formal recognition by Parliament that tax waivers and deductions are matters of public finance, not merely private arrangements between corporations and the Revenue Authority. If millions of cedis in tax deductions arise from World Cup sponsorships, the public is statutorily entitled to know the fiscal implications. As Part 4 of this article demonstrates, that statutory entitlement rests on an even deeper constitutional foundation.

4. Tax Expenditure and Constitutional Accountability

4.1 Tax Waivers Are Still Public Expenditure

One of the most persistent misconceptions in public finance discourse is the belief that government spending occurs only when money physically leaves the treasury. Modern fiscal governance, and the international institutions that advise it, firmly reject that understanding.

Governments also “spend” when they deliberately choose not to collect revenue that is legally due. This is the basis on which the International Monetary Fund, the World Bank, and the Organisation for Economic Co-operation and Development all classify tax deductions, exemptions, waivers, credits, and rebates as “tax expenditures.” These are not accounting technicalities. **They are recognitions that foregone revenue and appropriated expenditure have the same effect on the public purse: both reduce the resources available to government for hospitals, roads, schools, salaries, and debt service.**

If government pays GHC 10 million directly from the national budget to fly World Cup supporters to North America, the fiscal cost is visible, parliamentary scrutiny is available, and the Auditor-General can assess accountability. But if government instead allows corporations to deduct GHC 10 million in donations from their taxable income, thereby sacrificing GHC 2.5 million in corporate income tax at the 25% rate, the fiscal effect is substantially similar, yet it occurs invisibly, without appropriation, without parliamentary debate, and without public disclosure. In both cases, the Consolidated Fund loses resources. In both cases, Ghanaian taxpayers absorb the opportunity cost. **The statement "taxpayer money is not being used" is therefore, at the very least, legally and economically incomplete.**

4.2 The Mathematics Every Ghanaian Should Understand

The arithmetic here requires no specialist knowledge. Ghana's corporate income tax rate under Act 896 is 25%. That means for every GHC 100 a company earns in profit, GHC 25 is owed to the government.

Consider a company that donates GHC 1,000,000 to the Black Stars supporters' fund. Without the donation, the company pays its full tax on that income. With the donation claimed as a deduction under Section 100, GHC 1,000,000 is removed from the company's taxable income, and the tax on that amount, GHC 250,000, simply does not reach the government. The company has reduced its contribution to the national treasury by exactly one quarter of every cedi it donated.

Scale that calculation across the GHC 27 million already received in the 2026 campaign, and the State potentially foregoes approximately GHC 6.75 million in corporate income tax. Extend the analysis backward across twenty years of World Cup campaigns (Gold Fields' cumulative contributions alone exceeded USD 18 million across multiple tournaments; MTN's 2022 deal was USD 2 million; GCB committed over GHC 1 million in 2014), and the total fiscal cost to the Consolidated Fund of two decades of "private" World Cup sponsorship may be significantly higher than anyone has publicly calculated. **That foregone revenue is, in economic and legal substance, an indirect state subsidy. Calling it anything else is a description of the mechanism, not of the outcome.**

4.3 The Constitutional Dimension: Articles 174, 176, and 178

The issue extends well beyond football. It implicates the constitutional architecture of public financial accountability in Ghana, and three provisions of the 1992 Constitution frame the analysis.

First, Article 174. Article 174(1) provides that no taxation shall be imposed otherwise than by or under the authority of an Act of Parliament, and Article 174(2) goes further: where an Act confers power on any person or authority to waive or vary a tax imposed by that Act, the exercise of that power of waiver or variation in favour of any person is subject to the prior approval of Parliament by resolution. The constitutional logic of Article 174 is unmistakable. Taxation, and equally the giving up of taxation, is an exclusively parliamentary affair, because revenue foregone is a real cost to the State. Tax concessions are not private courtesies; they are legally sanctioned waivers of public revenue. The deductions discussed in this article are, of course, authorised in the abstract by Parliament itself through Section 100 of Act 896, so no breach of Article 174 is alleged. But the Article establishes the constitutional premise on which this entire article rests: every cedi of tax deliberately not collected is a fiscal decision of the same constitutional dignity as a cedi of tax imposed, and it costs the State real revenue.

Secondly, Article 176. Article 176 establishes the Consolidated Fund, into which all revenues raised or received on behalf of the Government must be paid. When tax revenue is deliberately foregone through statutory deductions, whether for charitable purposes, sports promotion, or any other approved cause, the Consolidated Fund is directly and materially diminished. The Constitution does not distinguish between revenue lost through appropriation and revenue lost through tax concession. Both reduce what is available for the purposes of governance.

Thirdly, Article 178. Article 178(1) provides that no moneys shall be withdrawn from the Consolidated Fund except to meet expenditure charged on the Fund by the Constitution or an Act of Parliament, or where the issue of those moneys has been authorised by an Appropriation Act or a supplementary estimate approved by resolution of Parliament. This is the appropriation discipline at the heart of Ghana's public finance: direct spending must pass through Parliament, in public, with debate and a vote. Herein lies the constitutional significance of the sponsorship model. If the government flew supporters abroad with money drawn from the Consolidated Fund, Article 178 would compel parliamentary authorisation. By achieving a substantially equivalent fiscal outcome through tax deductions instead, the same public cost is incurred outside the appropriation process altogether. The campaign-specific fiscal sacrifice, which donations the Minister certifies in a given year and how much revenue is consequently foregone, never returns to Parliament for scrutiny. In functional terms, the model operates as a shadow budget: real public resources are committed to a chosen national purpose through a channel that bypasses the very oversight mechanism the Constitution erects for the spending of public money.

Read together, Articles 174, 176, and 178, reinforced by Section 28 of Act 921, establish that the Constitution's accountability architecture presumes visibility of fiscal decisions. The World Cup sponsorship model, in its tax dimension, sits squarely in that architecture's blind spot. **Transparency demands more than merely avoiding**

direct budget lines. It demands honest disclosure of the full cost of national financial decisions, however that cost is structured.

5. Problems with the Current Sponsorship Model

5.1 The Circular Certification Structure

The first structural problem has already been identified in Part 3 but bears restating as a governance defect in its own right. Under Practice Note DT/2016/003, the Minister responsible for Sports both solicits World Cup donations and certifies those same donations as qualifying for deduction. The official who benefits politically from the fundraising is the official who controls the gateway to the tax concession. No independent body assesses whether a particular certification serves the public interest, no parliamentary resolution attaches to it, and no public record discloses its fiscal cost. Whatever the good faith of any individual Minister, a structure in which the solicitor of funds is also the certifier of their tax treatment is institutionally unsound.

5.2 State-Owned Enterprises as Donors

The fiscal narrative becomes even more difficult to sustain when state-owned enterprises are among the donors. GNPC's involvement in the Brazil 2014 campaign is the starkest example. GNPC is not a private company spending its own money. It is a state corporation whose revenues derive from Ghana's petroleum resources, resources that belong to all Ghanaians. When GNPC sponsors 94 individuals to travel to Brazil at substantial cost, framing that expenditure as "corporate sponsorship" rather than "public expenditure" is a distinction without a meaningful fiscal difference.

Similarly, GCB Bank's involvement in the 2014 campaign carried public implications arising from the state's shareholding interest in the institution. The Dzamefe Commission specifically raised accountability concerns regarding GNPC-related expenditures and ordered investigations into how GNPC's funds were applied. The Commission's concern was precisely the concern that animates this article: public money was being routed through institutional structures that gave it the appearance of private generosity while preserving its essentially public character. That structural problem has never been fully resolved, and it remains directly relevant to every subsequent campaign, including 2026.

5.3 The Transparency Deficit

None of this analysis implies that corporate sponsorship is illegal, immoral, or unpatriotic. It does not diminish the genuine enthusiasm of companies that support the Black Stars. Corporate involvement in national sports can serve legitimate developmental, promotional, and social purposes, and several of Ghana's corporate

World Cup sponsors have demonstrated long-term commitment to the Black Stars that goes beyond transactional calculation.

The real issue is transparency and fiscal honesty. If Ghana has decided, as a matter of deliberate national policy, that World Cup supporter travel is worth subsidising indirectly through the tax system, then government should openly acknowledge that decision, disclose the estimated revenue foregone, and allow Parliament and the public to assess whether that fiscal choice is justified against competing national priorities. Democratic accountability requires clarity not only about money spent, but also about money deliberately left uncollected. The question is not whether to support the Black Stars. The question is whether the public is being given an honest account of what that support actually costs.

6. Policy Recommendations

The time has come for structural reform and greater transparency in Ghana's World Cup financing model. The following proposals deserve serious national consideration.

First, government should mandatorily publish the estimated tax revenue foregone through World Cup sponsorship deductions as part of the national budget's tax expenditure statement, in compliance with Section 28 of Act 921 and in fidelity to the constitutional principles underlying Articles 174 and 178.

Secondly, Parliament should exercise active scrutiny over major fundraising arrangements involving tax-deductible sponsorships. The Finance and Sports Committees of Parliament should jointly review the fiscal implications of each World Cup campaign before and after the tournament.

Thirdly, all World Cup fundraising committees should be subjected to mandatory independent audit and publicly published financial reports within six months of each tournament's conclusion, implementing the full transparency mandate of the Dzamefe Commission's long-neglected recommendations.

Fourthly, state-owned enterprises should be expressly prohibited from contributing to World Cup supporter campaigns under the guise of corporate sponsorship, since their resources are public assets and their involvement renders the "private money" narrative entirely unsustainable.

Fifthly, the Ghana Revenue Authority and Parliament should clarify, through a formal legislative amendment or binding practice note, whether supporter travel specifically qualifies as "sports promotion" under Section 100 of Act 896, or whether the provision's intent was directed at sports development in a more structural sense. The certification function should also be separated from the fundraising function, so that the Minister who solicits donations is not the sole authority who certifies their deductibility.

Finally, and most urgently, the accountability recommendations of the Dzamefe Commission, particularly those relating to full public disclosure of sponsorship funds, should be comprehensively implemented before the 2026 tournament begins, not after it ends in a fresh cycle of controversy.

7. Conclusion: The Legal Fiction Must End

For twenty years, Ghana has repeated the same ritual whenever the Black Stars qualify for the FIFA World Cup. Government distances itself publicly from supporter funding. Corporations are invited to sponsor patriotism. Tax deductions quietly follow. And the public is assured, with great solemnity, that “taxpayer money” has not been used.

But the law tells a more complicated story. Section 100 of the Income Tax Act, 2015 (Act 896), read together with GRA Practice Note DT/2016/003, creates a lawful mechanism through which corporations that donate toward sports promotion may reduce their taxable income by the full amount donated. The consequence is unavoidable: government forfeits tax revenue that would otherwise have entered the Consolidated Fund. Economically, fiscally, and constitutionally, that foregone revenue is public money.

This does not make the sponsorship model illegal, and this article alleges no unlawful tax avoidance by anyone. Neither does it diminish the patriotism of companies that support the national team. The Black Stars are a national symbol, and corporate support for sports can serve legitimate developmental purposes. But the real issue is honesty in public finance. If government wishes to support supporter travel indirectly through the tax system, it should say so openly. If tax expenditures are being used as a policy tool to finance national sporting enthusiasm, then those expenditures should be transparently disclosed, debated in Parliament, and measured against competing national priorities, exactly as Articles 174, 176, and 178 of the Constitution contemplate for every other commitment of public resources. Democracy demands clarity not only about money spent, but also about money deliberately left uncollected.

From Germany 2006 through South Africa 2010, Brazil 2014, Qatar 2022, and now North America 2026, Ghana has consistently financed football nationalism through a combination of direct public spending, corporate sponsorship, and tax-assisted patriotism. The historical record is unmistakable. Both major parties have done it. Every government has used the same language. Every campaign has generated the same fiscal consequences. And every four years, the conversation begins again as if it were entirely new.

The question before us is no longer whether the public pays. The evidence of five campaigns across two decades establishes that it does, in one form or another. The question is whether the public will finally be told, fully, honestly, and without fiscal sleight of hand, exactly how much it pays, and why.

Legislative and Constitutional Reference Table

Provision	Subject Matter
Section 100(1) & (2), Income Tax Act, 2015 (Act 896)	Full deduction for donations to worthwhile causes, including sports development and promotion
Section 97, Income Tax Act, 2015 (Act 896)	Tax exemption for approved charitable organisations on income from donations
Section 34, Income Tax Act, 2015 (Act 896)	General Anti-Avoidance Rule: the outer perimeter of lawful deduction claims (discussed in Part 3.3; no avoidance is alleged in this article)
Section 2, Income Tax Act, 2015 (Act 896)	Determination of chargeable income
GRA Practice Note DT/2016/003 (6 October 2016)	Operational guidance on Section 100 claims; requirement for Sports Minister's certification
Article 174, Constitution of Ghana, 1992	Taxation only by or under the authority of an Act of Parliament; waiver or variation of tax subject to prior parliamentary approval by resolution
Article 176, Constitution of Ghana, 1992	Establishment of the Consolidated Fund
Article 178, Constitution of Ghana, 1992	No withdrawal from the Consolidated Fund except under constitutional or parliamentary authorisation; the appropriation discipline
Section 28, Public Financial Management Act, 2016 (Act 921)	Requirement to report tax expenditures in the national budget

Dzamefe Commission Report & White Paper, 2015	Recommendations against state-funded supporter travel; full accountability for all sponsorship funds

Ghana’s World Cup Supporter Funding: A Twenty-Year Summary

Tournament	Government	Declared Position	Key Corporate Donors	Fiscal Note
Germany 2006	NPP (Kufuor)	Mixed signals; quasi-state involvement reported	Gold Fields, Ashanti Goldfields	Pattern established from debut
South Africa 2010	NDC (Atta Mills)	State funded 2,600-person delegation	GCB; approx. USD 15m total campaign	Largest state supporter exercise in Ghana’s history
Brazil 2014	NDC (Mahama)	“Won’t use taxpayer money”	GCB (GHC 1m+); GNPC (94 officials at public cost)	Dzamefe Commission; national scandal
Qatar 2022	NPP (Akufo-Addo)	“Government will not finance supporters”	Gold Fields (USD 300k); MTN (USD 2m)	Group-stage exit; tax question unasked
USA/Canada/Mexico 2026	NDC (Mahama)	“No public funds per Dzamefe Report”	Engineers & Planners (USD 5m); Gold Fields (USD 2m); GHC 27m+ raised	Tournament pending; tax implications unaddressed

This article is written for public education and informed legal debate. It does not constitute legal advice. The views expressed are those of the author in a personal capacity.