

VALUE ADDED TAX (AMENDMENT) ACT, 2018

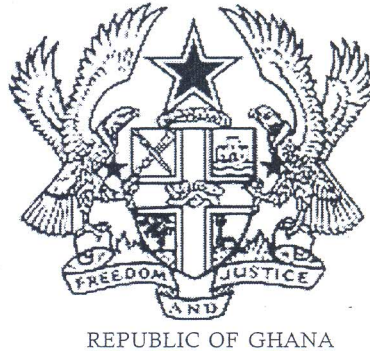
Act 970

ARRANGEMENT OF SECTION

Section

Section 3 of Act 870 amended

Act



ACT

OF THE PARLIAMENT OF THE REPUBLIC OF GHANA
ENTITLED

VALUE ADDED TAX (AMENDMENT) ACT, 2018

AN ACT to amend the Value Added Tax Act, 2013 (Act 870) to revise the Value Added Tax rate to twelve and a half percent and to provide for related matters.

DATE OF ASSENT:

PASSED by Parliament and assented to by the President:

Section 3 of Act 870 amended

The Value Added Tax Act, 2013 (Act 870), is amended in section 3 by the substitution for subsection (1) of

"Rate of Tax


(1) Except as otherwise provided in this Act, the rate of the tax is twelve and a half percent and is calculated on

- (a) the value of the taxable supply of the goods or services; or
- (b) the value of the import."

This printed impression has been carefully compared by me with the Bill which was passed by Parliament on the 27th day of JULY, 2018, and found by me to be a true copy of the Bill.

31-07-2018

Date of certification:


Clerk to Parliament

I hereby certify that power to pass this Act has been conferred on Parliament in accordance with the relevant provisions of the Constitution.

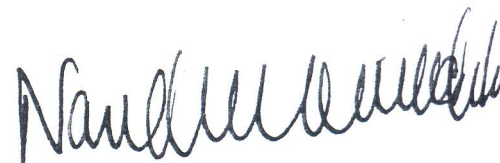
31st July, 2018

Date of certificate


Speaker

I hereby signify assent to this Bill.

31st July 2018
Date of Assent:


President

Date of Gazette notification:

