



WITHHOLDING TAX TABLE - RESIDENCY, TAX CODES, RATE AND DESCRIPTION (2015)

RESIDENCY	Final / or Account	WHT TAX Code	Rate %	DESCRIPTION
Non-Resident	Final	WNONBPRF	8	Branch Profits Repatriation Final non resident
Non-Resident	Final	WNONDF	8	Dividend (non-resident)
Non-Resident	Final	WNONEFF	20	Endorsement Fees (non-resident)
Non-Resident	Final	WNONEPF	20	Non-resident Entertainer Payments
Non-Resident	Final	WNONGSF	20	Goods Services Final (non-resident)
Non-Resident	Final	WNONIICF	8	Interest Income Company Final (non-resident)
Non-Resident	Final	WNONINRIEF	20	Income of Non-Resident Individual from Employment
Non-Resident	Final	WNONMTSF	20	Management and Technical Service fees (non-resident)
Non-Resident	Final	WNONNRLWF	5	Non Resident Lottery Winnings
Non-Resident	Final	WNONNRRF	15	Royalties, Natural Resource payments, Rents (non-resident)
Non-Resident	Final	WNONPPASF	15	Petroleum Subcontractor final (non-resident)
Non-Resident	Final	WNONPPNIF	5	Premiums to Non resident Insurers
Non-Resident	Final	WNONPRTBF	15	Non-residents Payment Received from Transport Business
Non-Resident	Final	WNONPRTCBF	15	Non-Residents Payment Received from Telecommunication Business
Non-Resident	Final	WNONPSF	20	Payment for Services (non-resident)
Non-Resident Permanent Estb	Final	WNRBPBR	10	Branch Profits Repatriation non-resident Permanent Estb
Non-Resident Permanent Estb	Final	WNRPDF	8	Dividend (non-resident Permanent Estb)
Non-Resident Permanent Estb	Final	WNRPIOA	8	Interest (non-resident Permanent Estb)
Resident	On Account	WRESCGFOA	20	Fees /emoluments paid to directors, board members, managers etc. (Directors Fees)
Resident	On Account	WRESCISAOA	10	Commissions to Insurance, Sales or cavassing Agents
Resident	On Account	WRESCSAOA	10	Commission to a Sales Agent
Resident	Final	WRESDF	8	Dividends
Resident	Final	WRESEF	10	Endorsement fees
Resident	Final	WRESEFF	10	Fees to part time teachers, lecturers exam invigilators and supervisors
Resident	On Account	WRESIEIRFIOA	8	Interest Excluding Individual Interest and Resident Financial Institution On Account
Resident	On Account	WRESIPIOA	8	Interest Paid to Individuals On Account
Resident	On Account	WRESLC	10	Commissions to Lotto receivers or agents
Resident	On Account	WRESPPSOA	15	Payment to Petroleum Subcontractor
Resident	On Account	WRESUPMOA	3	Payment for Unprocessed Precious Minerals
Resident	Final	WRESRLWF	5	Lottery Winnings
Resident	On Account	WRESRNRPOA	15	Royalty, Natural Resource Payment
Resident	Final	WRESRPNRPF	15	Rent to Person for Non Residential Property (investment income)
Resident	On Account	WRESRPNRPOA	15	Rent to Person for Non Residential Purposes (business income)
Resident	Final	WRESRPRPF	8	Rent to Individuals for Residential Property (investment income)
Resident	On Account	WRESRPRPOA	8	Rent to Individuals for Residential Purposes (business income)
Resident	On Account	WRESSOSIOA	15	Supply of Other Services to an Individual
Resident	On Account	WRESSOIOA	7.5	Supply of Services to a person Other than an Individual

Resident	On Account	WRESSUGEOA	3	Supply of Goods Exceeding GHC2,000 per annum
Resident	On Account	WRESSWOA	5	Supply of Works