

**ELECTRONIC TRANSFER LEVY
(AMENDMENT) ACT, 2022**

Act 1089

ARRANGEMENT OF SECTIONS

Section

1. Section 1 of Act 1075 amended
2. Sections 3A and 3B inserted
3. Section 10 of Act 1075 amended

Act 1089



THE ONE THOUSAND AND EIGHTY-NINETH

ACT

OF THE PARLIAMENT OF THE REPUBLIC OF GHANA
ENTITLED

ELECTRONIC TRANSFER LEVY (AMENDMENT) ACT, 2022

AN ACT to amend the Electronic Transfer Levy Act, 2022 (Act 1075) to reduce the Levy on electronic transfers to one percent; to provide for the filing of returns; the time for the payment of the Levy and for related matters.

DATE OF ASSENT: *29th December, 2022.*

PASSED by Parliament and assented to by the President.

Section 1 of Act 1075 amended

1. The Electronic Transfer Levy Act, 2022 (Act 1075) referred to in this Act as the “principal enactment” is amended in section 1 by the substitution for subsection (1), of

“(1) There is imposed by this Act, an Electronic Transfer Levy of 1% on electronic transfers.”.

Sections 3A and 3B inserted

2. The principal enactment is amended by the insertion after section 3, of

“Filing of returns

3A. A charging entity shall file a return in respect of the Levy with the Commissioner-General in the manner and at the time and place determined by the Commissioner-General.

Payment of Levy

3B. A charging entity shall pay to the Commissioner-General the Levy that has been charged on electronic transfers within twenty-four hours after charging the amount.”.

Section 10 of Act 1075 amended

3. The principal enactment is amended in section 10 by

(a) the substitution for “agent”, of

““agent” means a person registered with the Ghana Revenue Authority who provides agency services to customers on behalf of a principal under an agency agreement;” and

(b) the insertion after “bank” of

““charging entity” means an entity listed in the First Schedule;”.

Act 1089 *Electronic Transfer Levy (Amendment) Act, 2022*

Date of *Gazette* notification: 29th December, 2022.