

**GHANA REVENUE AUTHORITY
(AMENDMENT) ACT, 2023**

Act 1096

ARRANGEMENT OF SECTION

Section

First Schedule of Act 791 amended

Act 1096



THE ONE THOUSAND AND NINETY-SIXTH

ACT

OF THE PARLIAMENT OF THE REPUBLIC OF GHANA
ENTITLED

GHANA REVENUE AUTHORITY (AMENDMENT) ACT, 2023

AN ACT to amend the Ghana Revenue Authority Act, 2009 (Act 791) to provide for laws subject to the administration of the Ghana Revenue Authority.

DATE OF ASSENT: *3rd April, 2023.*

PASSED by Parliament and assented to by the President

First Schedule to Act 791 amended

The Ghana Revenue Authority Act, 2009 (Act 791) is amended by the substitution for the First Schedule, of

“FIRST SCHEDULE

(section 3)

LAWS RELATING TO REVENUE

Part I – Laws subject to full administration

1. African Union Import Levy Act, 2017 (Act 952);
2. Airport Tax Act, 1963 (Act 209);
3. Casino Revenue Tax Act, 1973 (N.R.C.D. 200);
4. COVID-19 Health Recovery Levy Act, 2021 (Act 1068);
5. Communications Service Tax Act, 2008 (Act 754);
6. Customs Act, 2015 (Act 891);
7. Customs and Excise (Petroleum Taxes and Petroleum Related Levies) Act, 2005 (Act 685);
8. Debt Recovery (Tema Oil Refinery Company) Fund Act, 2003 (Act 642);
9. Electronic Transfer Levy Act, 2022 (Act 1075);
10. Excise Duty Act, 2014 (Act 878);
11. Excise Tax Stamp Act, 2013 (Act 873);
12. Exemptions Act, 2022 (Act 1083);
13. Financial Sector Recovery Levy Act, 2021 (Act 1067);
14. Income Tax Act, 2015 (Act 896);
15. Internal Revenue (Registration of Businesses) Act, 2005 (Act 684);
16. National Fiscal Stabilisation Levy Act, 2013 (Act 862);
17. Revenue Administration Act, 2016 (Act 915);
18. Special Import Levy Act, 2013 (Act 861);
19. Special Petroleum Tax Act, 2014 (Act 879);
20. Stamp Duty Act, 2005 (Act 689);
21. Taxation (Use of Fiscal Electronic Device) Act, 2018 (Act 966); and
22. Value Added Tax Act, 2013 (Act 870).

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Part II: Laws subject to part administration

1. Copyright Act, 2005 (Act 690);
2. Energy Sector Levies Act, 2015 (Act 899);
3. Free Zone Act, 1995 (Act 504);
4. Ghana Education Trust Fund Act, 2000 (Act 581);
5. Ghana Export-Import Bank Act, 2016 (Act 911);
6. Ghana Investment Promotion Centre Act, 2013 (Act 865);
7. Minerals and Mining Act, 2006 (Act 703);
8. National Health Insurance Act, 2012 (Act 852); and
9. Petroleum Revenue Management Act, 2011 (Act 815).

Part III – Residual

Any other law that provides for administration in whole or in part by the Ghana Revenue Authority.”

Date of *Gazette* notification: 3rd April, 2023.