Integrity. Fairness. Service.

DOMESTIC TAX REVENUE DIVISION

AMENDMENTS -INCOME TAX ACT, 2026 (ACT 1178)

The Ghana Revenue Authority (GRA) announces for the information of the general public, especially Companies, Entities, Individuals, including Self-Employed Persons and Partnerships, that following the passage of the **Income Tax (Amendment) Act, 2026 (Act 1178**), the income tax rates have been amended. The effective date of implementation is **September 1, 2026**.

1. Review of Monthly and Annual rates of Income Tax for individuals

MONTHLY

Year of Assessment 2026	Chargeable income Ghȼ	Rate %
First	588.00	-
Next	80.00	5.00
Next	100.00	10.00
Next	2,900.00	17.50
Next	16,000.00	25.00
Next	30,332.00	30.00
Exceeding	50,000.00	35.00

ANNUAL

Year of Assessment 2026	Chargeable Income Ghȼ	Rate %
First	7,056.00	-
Next	960.00	5.00
Next	1,200.00	10.00
Next	34,800.00	17.50
Next	192,000.00	25.00
Next	363,984.00	30.00
Exceeding	600,000.00	35.00

2. Increase in Turnover Threshold for Modified Taxation Scheme

The turnover threshold for presumptive taxation under the Modified Taxation Scheme (MTS) has been increased. Individuals whose annual business turnover is more than **GH₵20,000** but does not exceed **GH₵750,000** will be subject to a presumptive tax of **3%** of their annual business turnover.

All are entreated to take note and be guided accordingly

Kindly get in contact with us by email on info@gra.gov.gh, call Toll-free number **0800-900-110** or by WhatsApp on **055-299-0000** and **020-063-1664**

COMMISSIONER-GENERAL

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