



# Ghana Tax Data Card

August 2025



# Preamble

The KPMG Tax Data Card provides a brief insight into Direct and Indirect Tax Laws that are in force and is updated periodically when there are amendments during the year.

## Caveat

Kindly note that this Tax Data Card cannot be used as a substitute for tax advice. Do contact us using the details provided for clarification when in doubt.

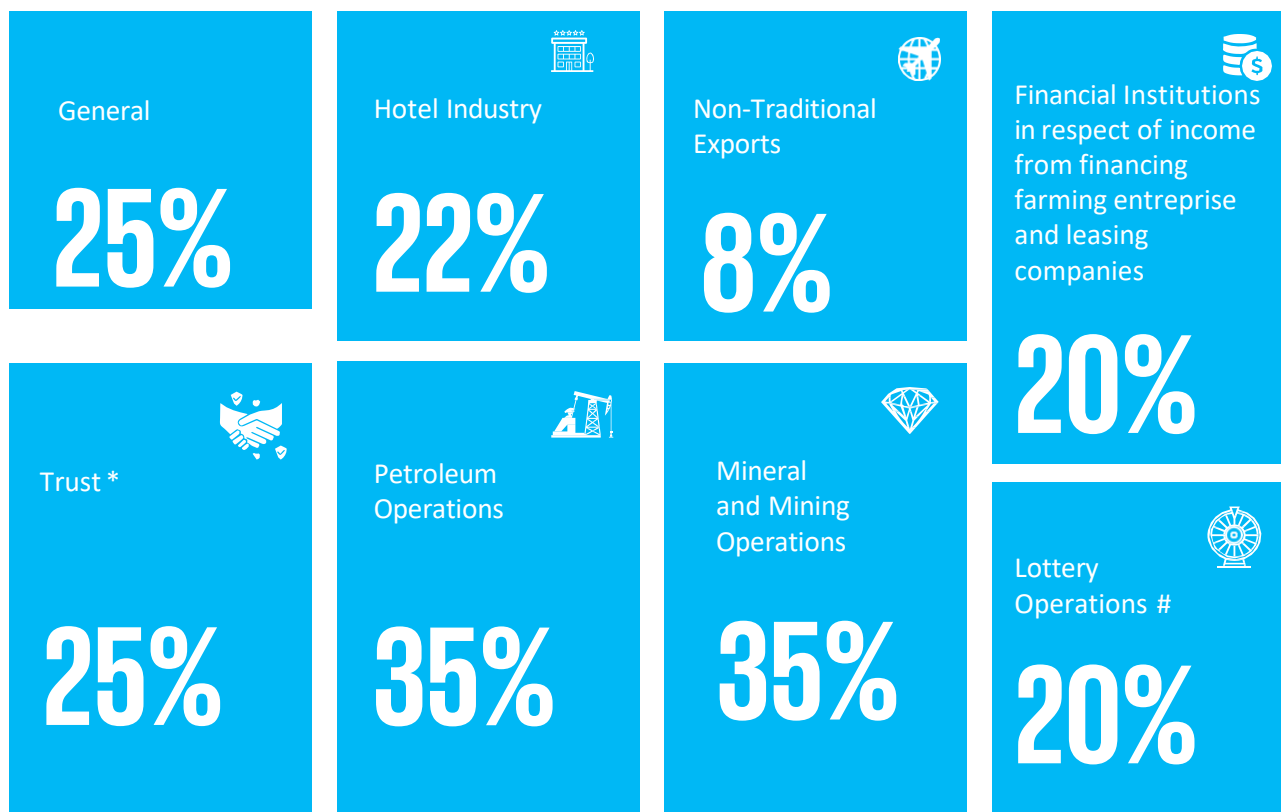


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## 1 Corporate Income Tax Rates



### Note:

- \* Income from an approved Unit Trust scheme/mutual fund and approved Real Estate Investment Trust are exempt from tax. All other Trusts are taxable at 25%.
- Privately-owned universities are exempt from tax when they plough back a hundred percent (100%) of their profit-after-tax into the business.
- Businesses that declare losses for five(5) continuous years of assessment may be required to pay an income tax on a minimum chargeable income of 5% on turnover of the qualifying businesses. Businesses exempted are: Farming businesses and Businesses within their first five (5) years of operation.
- # Chargeable income of lottery operations is the gross gaming revenue (i.e. Total amount staked or wagered minus prizes or winnings paid or payable).

## 2 Growth and Sustainability Levy

The Growth and Sustainability Levy Act, 2023 (Act 1095), which came into force in 2023, has been amended by the Growth and Sustainability Levy (Amendment) Act, 2025 (Act 1131). The amendment extends the application period of the levy from 2025 to 2028. Additionally, the applicable levy to gold mining companies has been increased from 1% to 3% of gross production. The levy for other sectors remain unchanged, as outlined below:

## 2 Growth and Sustainability Levy Cont'd

### Category

A

- Banks
- Non-Bank Financial Institutions
- Insurance Companies
- Telecommunication Companies liable to collect and pay Communication Service Tax
- Breweries
- Inspection and Valuation Companies
- Companies providing mining support services
- Shipping lines, Maritime and Airport Terminals
- Bulk Oil Distributors
- Oil Marketing Companies
- Communication Tower Operators
- Companies providing Upstream Petroleum Services
- Companies and Institutions registered by Securities and Exchange Commission
- Specialised Deposit-Taking Institutions
- Electronic Money Issuers

# 5% of Profit Before Tax

### Category

B

Gold Mining Companies

### 3% of Gross Production

### Category

BA

Other Mining Companies and Upstream Oil and Gas companies

### 1% of Gross Production

### Category

C

All other entities not included in Category "A", "B", or "BA"

### 2.5% of Profit Before Tax

#### Note:

- "Mining" means gross revenue from the sale of minerals
- "Entity" means a company, partnership or trust but does not include an individual
- "Other mining Companies" means mining companies that mine minerals other than gold

## 3 Royalties Tax

Mining/Upstream Petroleum Operations  
As prescribed in the relevant  
Mining Lease or Petroleum Agreement



#### 4 Location Incentives (Restricted to Manufacturing Companies not Involved in Export of Non-Traditional Goods and Free Zone Enterprise Operations)

Regional capitals other than Accra and Tema

**25% Tax Rebate**

Elsewhere other than Regional Capitals

**50% Tax Rebate**

#### 5 Temporary Tax Concessions

The following businesses enjoy tax concessionary rate of **5%** on their chargeable income within the concessionary period:

##### A. Farming Enterprise in the following areas

**Tree Crop**

**First ten (10) years from 1st harvest**

**Livestock (other than cattle, fish or cash crops)**

**First five (5) years from commencement of the business**

**Cattle**

**First ten (10) years from commencement**

##### B. Agro-Processing Business conducted wholly in Ghana

**First five (5) years from commercial production**

##### C. Company producing cocoa by-products from cocoa waste conducted wholly in Ghana

**First five (5) years from commencement of commercial production**

##### NOTE:

Businesses that have Temporary Tax Concessions under section 5 (a) to (c) above have further incentives that are based on their location and hence, do not qualify for any other location incentives available to manufacturing businesses. The location incentive in the schedule below is for the next five (5) year period after the temporary concession period.

Location	Rate Of Income Tax
Accra and Tema	<b>20%</b>
Other Regional Capitals outside the Northern Savannah Ecological Zone	<b>15%</b>



Location	Rate Of Income Tax
Outside other Regional Capitals	<b>10%</b>
The Northern Savannah Ecological Zone **	<b>5%</b>

- D. Certified companies that construct low cost residential premises for sale or letting

**First five (5) years from commencement of operations**

- E. Processing of waste for agricultural or commercial purpose

**First seven (7) years from commencement of the business**

- F. Rural Banking

**First ten (10) years from establishment of business**

- G. Venture Capital Financing Company

**First ten (10) years after the Company first qualifies**

**Note**

\*\*\*"Northern Savannah Ecological Zone" means the Upper West, Upper East and Northern Regions and the areas contiguous to these regions as determined by the Savannah Accelerated Development Authority



## 6 Free Zone Enterprise or Developer

Free Zone Enterprise or Developer is exempt from payment of income tax on profit for the first ten (10) years starting from the date of commencement of operation.

After Concessionary Period for a Free Zones Enterprise	Rate
Chargeable income from export of goods and services outside National Custom Territory	<b>15%</b>
Chargeable income from goods and services provided to the domestic market	<b>25%</b>



## 7 Tax Exemption for Registered Manufacturers and Assemblers of Automobiles under the Ghana Automotive Manufacturing Development Programme

Manufacturers or assemblers of semi-knocked down vehicles

**Three (3) years from the date of commencement**

Manufacturers of complete-knocked down vehicles

**Ten (10) years from the date of commencement**

### Note:

A manufacturer or assembler who starts with semi-knocked down vehicles and converts to complete-knocked down vehicles is entitled to an aggregate concessionary period of 10 years.

## 8 Gains on Realisation of Assets or Liabilities and Gifts Received

Resident entities are required to withhold tax when making payments for considerations in respect of assets and liabilities realised at 3% (for residents) and 10% (for non-residents).

Gifts received in relation to a business, employment or investment is taxed in accordance with the source of the income.

### Note:

All persons who realise an asset and liability are required to file a tax return with the Ghana Revenue Authority (GRA) within 30 days after the realisation

Gains by a non-resident person from the realisation of bonds issued by the Government of Ghana is exempt from tax

## 9 Unrelieved Losses from Business or Investment

Losses from business and investment are eligible to be carried forward for a period of five (5) years irrespective of the sector of operations.

Unrelieved losses made on the completion of a long-term contract can be carried back against profits reported in prior years.

Losses incurred by a qualifying venture capital financing company may be carried forward for five (5) years of assessment following the end of the 10-year temporary concessionary period.

### Note:

- "Unrelieved losses" mean the amount of a loss that has not been deducted in calculating the income of a person
- "Long-term contract" means a contract for manufacture, installation, construction, or the performance of services related to the above, which is not completed within twelve (12) months of the date on which work under the contract commenced



## 10 Deductibility of Foreign Exchange Losses

Foreign exchange losses incurred on a debt claim, debt obligation or foreign currency holding by taxpayers in the production of incomes shall not be deductible from income if the losses are of capital nature; the losses are unrealised; and the losses are incurred on transactions between two resident persons.

Non-deductible foreign exchange losses of capital nature may be capitalised, and capital allowance granted.

## 11 Exemption of income for Young Entrepreneurs from the following Business

Manufacturing, information and communications technology, agro processing, energy production, waste processing, tourism and creative arts, horticulture and medicinal plants

**Exempt for Five (5) years following approval from the Commissioner-General of the GRA**

### NOTE:

These Businesses have further incentives based on location for the next five (5) years after the initial concession period as follows:

Location	Rate Of Income Tax
Accra and Tema	15%
Other Regional Capitals outside the three Northern Regions	12.5%
Outside Other Regional Capitals	10%
The three Northern Regions	5%

### NOTE:

- The person is, also, allowed to carry forward unrelieved losses for a period of five (5) basis periods
- "Young entrepreneur" means an entrepreneur who is not more than thirty-five (35) years old

## 12 Capital Allowances

Class	Qualifying Assets	Depreciation Rate
1	Computers and data handling equipment, together with peripheral devices	40%
2	Motor vehicles, construction and earth-moving equipment, heavy general purpose or specialised truck, trailers and trailer-mounted containers, plant and machinery used in manufacturing, capital expenditure on long term crop planting	30%

Class	Qualifying Assets	Depreciation Rate
<b>3</b>	Railroad cars, locomotives and equipment, water transportation vessels and equipment, aircraft, specialised public utility plant, equipment and machinery, office furniture, fixtures and equipment and any other depreciable asset not included in another class	<b>20%</b>
<b>4</b>	Building, structures and similar works of a permanent nature	<b>10%</b>
<b>5</b>	Intangible assets	<b>One divided by the useful life of the asset in the pool</b>

**NOTE:**

- Classes 1, 2 and 3 qualifying assets are depreciated on a reducing balance basis.
- Classes 4 and 5 qualifying assets are depreciated on straight line basis.
- The cost of a road vehicle other than a commercial vehicle shall not exceed GH¢75,000.
- Capital allowances are required to be utilised in the year in which they are granted.
- An importer and manufacturer of excisable goods are granted accelerated depreciation over a period of two (2) years on affixing machinery and equipment imported for the implementation of Excise Tax Stamp Policy. The rate applicable is 50% of the initial value of the equipment for the first year and the remaining 50% in the second year.

## 13 Additional Deduction for Companies that Employ Fresh Graduates During the Year

Percentage of Fresh Graduates in Workforce	Percentage of Salaries / Wages of Such Employees deductible from profits
Up to 1%	<b>10%</b>
Above 1% but not more than 5%	<b>30%</b>
Above 5%	<b>50%</b>



## 14a Withholding Tax Rates and Status

### Payment to Residents

General	Rate	Status	General	Rate	Status
i. Dividend, including capitalisation of profits	8%	Final	vii. Rent on properties (Payment to persons other than an individual)		
ii. Dividend paid to persons from mineral operations	8%	Final	Business income	8%	On Account
iii. Dividend paid to persons from petroleum operations	8%	Final	• Residential	15%	On Account
iv. Interest	8%	On Account	• Non-Residential		
v. Royalties and natural resource payment	15%	On Account	Non-Business income	8%	Final
vi. Rent on properties (Payment to an individual)			• Residential	15%	Final
Business income	8%	On Account	• Non-Residential		
• Residential	15%	On Account	viii. Tax on petroleum subcontractors	7.5%	On Account
• Non-Residential					
Non-Business income	8%	Final			
• Residential	15%	Final			
• Non-Residential					

Note: for persons in the business of rental will be subject to withholding tax under (xx)



## Payment to Residents

General	Rate	Status	General	Rate	Status
ix. Payments for unprocessed minerals other than Gold located or won in Ghana	1.5%	On Account	xiv. Endorsement fees to an individual	10%	Final
x. Service fees paid to an individual for examining, invigilating or supervising an examination, or part time teaching or lecturing	10%	Final	xv. Any other service provided by an individual	7.5%	On Account
xi. Commission paid to an individual as a sales agent	10%	On Account	xvi. Commission to an individual as a resident lotto receiver or agent	10%	On Account
xii. Fees or allowances, to a resident director, manager, trustee or board member of a company or trust	20%	On Account	xvii. Gains from the realisation of an asset or liability.	3%	On Account
xiii. Commission paid to an individual as a resident insurance, sales or canvassing agent	10%	On Account	xviii. Contract payments for the supply or use of goods	3%	On Account
			xix. Contract payments for the supply of works	5%	On Account
			xx. Contract payments for the supply of services	7.5%	On Account

## Payments to Residents Exempt from Withholding Tax

Exemption of withholding tax on payments to residents apply to the following:

### i. Dividend

- a Company receiving dividend, that controls, directly or indirectly, 25% or more of the voting power in the Company paying the dividend
- dividend paid or credited to a holder or member of an investment in an approved unit trust scheme or mutual fund

The exemption does not apply to

- dividend paid to petroleum, mineral and mining operations
- dividend paid to a Company by virtue of its ownership of redeemable preference shares in the Company paying the dividend
- dividend arising out of adjustments carried out to comply with the arm's length standard and income splitting

### iii. Contract Payments

Withholding tax on contract payments does not apply:

- to payments under a contract not exceeding two thousand Ghana cedis - (GH¢2,000.00)
- to payments under a contract for the sale of goods which constitute trading stock of both the vendor and the purchaser
- to premium paid to registered resident insurance companies
- where the Commissioner-General grants an exemption

### ii. Interest

The withholding tax on interest paid by a resident person to another resident person does not apply where:

- Interest is paid to an individual by a resident financial institution
- interest is paid to an individual on bonds issued by Government of Ghana
- Interest is paid or credited to a holder or member on an investment in an approved unit trust scheme or mutual fund

### iv. Payments for unprocessed precious minerals

The withholding tax on unprocessed precious minerals does not apply to:

- a payment made by the holder of a small-scale mining licence to a laborer with respect to winnings from the area covered by the licence
- a payment received by a holder of a large-scale mining lease
- purchase of unprocessed Gold

### Note

The withholding tax on the above payment types does apply where

- Payment is made by an individual, unless made in conducting a business
- Payments is an exempt amounts



## 14b Withholding Tax Rates and Status

### Payment to Non- Residents

General	Rate	General	Rate
i. Interest	8%	ix. Gains from realisation of an asset or liability	10%
ii. Dividend	8%		
iii. Royalties and Natural Resource Payment	15%	x. Payments received by a person who conducts a relevant transport business other than as a result of transshipment	15%
iv. Management and technical service fees	20%		
v. Contract payments for the supply of any services	20%	xi. Rental of containers and related equipment which are supplementary or incidental to the relevant transport business above	15%
vi. An insurance premium with a source in Ghana	5%		
vii. Goods, Works and Service fee which give rise to income with a source in Ghana	20%	xii. Payments received by a person who conducts a business of transmitting or receiving messages by cable, radio, optical fibre or satellite or electronic communication	15%
viii. Tax on petroleum subcontractors	15%	xiii. Earned repatriated profits by a non- resident who carries on business in Ghana through a permanent establishment	8%



**Note**

- a) For items (vii) above, the Commissioner-General should be notified within thirty (30) days in writing stating among other things the duration, the nature of the contract and amount.
- b) Withholding tax on interest does not apply to interest paid to a non-resident person on bonds issued by the Government of Ghana.
- c) For item (xiii) the branch profit tax should be paid thirty (30) days after the basis period.
- d) The taxes withheld under this section are final taxes.

## 15 Individual Income Tax Rates - Residents

	Chargeable Income Annual (GH¢)	Chargeable Income Monthly (GH¢)	Rate of Tax
First	5,880	490	Nil
Next	1,320	110	5%
Next	1,560	130	10%
Next	38,000	3,166.67	17.5%
Next	192,000	16,000	25%
Next	366,240	30,520	30%
Exceeding	605,000	50,416.67	35%

**NOTE:**

- The tax rate for non-resident individual is 25%.
- The chargeable income of an individual includes gains from the realisation of investment asset. An individual may elect for the gains on realisation of investment asset to be taxed at 25% after deducting associated losses.
- Individuals who receive gifts other than gifts from business or employment, may elect to pay tax at the rate of 25%.

## 16 Benefits-in-Kind

### 1. Motor Vehicle Benefits

Driver and vehicle with fuel	<b>12.5%</b> of total cash emoluments up to a maximum of GH¢1,500 per month
Vehicle with Fuel	<b>10%</b> of total cash emoluments up to a maximum of GH¢1,250 per month
Vehicle only	<b>5%</b> of total cash emoluments up to a maximum of GH¢625 per month
Fuel only	<b>5%</b> of total cash emoluments up to a maximum of GH¢625 per month

### 2. Accommodation Benefits

Accommodation with furnishing	<b>10%</b> of total cash emoluments
Accommodation only	<b>7.5%</b> of total cash emoluments
Furnishing only	<b>2.5%</b> of total cash emoluments
Shared Accommodation	<b>2.5%</b> of total cash emoluments

### 3. Loan Benefits

#### Qualifying Conditions

- The loan should be from the employer to the employee.
- The loan should have a tenure not exceeding 12 months.
- Aggregate amount of the loan and any similar loan outstanding at any time during the previous twelve (12) months should not exceed the employee's three (3) months basic salary.

#### Tax Treatment

- No benefit will be assessed on the employee as employment income where the conditions above are satisfied.
- In any other case interest benefit is computed for the year as a quarter of the interest imputed at the Bank of Ghana rediscount rate ("BOGR") minus interest paid by the employee during the year (i.e.  $\frac{1}{4} \times (\text{Interest imputed BOGR} - \text{Interest paid during the year})$ ).



## 17a Overtime

### Qualifying Condition

Employee must be a qualifying junior employee (QJE). Where QJE means a junior staff member who earns not more than GH¢18,000 per annum (also known as Qualifying Annual Employment income).

### Tax Treatment (Monthly Overtime)

Criteria	Rate	Criteria	Rate
Up to 50% of monthly basic salary of the overtime that qualifies	<b>5%</b>	More than 50% of monthly basic salary	<b>Tax excess at 10%</b>

## 17b Bonus

Criteria	Rate	Criteria	Rate
Bonus up to 15% of annual basic salary*	<b>5%</b>	Excess above 15% of monthly basic salary*	<b>Add back to employment income to be taxed at applicable tax rate</b>

\* Annual basic salary in the year to which the bonus relates

## 18 Personal Reliefs



Dependant spouse or at least two (2) children - Gh¢1,200



Disability Relief - 25% of the assessable income from business and employment of an individual who has a disability



Old Age – GH¢1,500 for an individual who is sixty (60) years or more

Aged Dependants - GH¢1,000 in the case of an individual with a dependant relative, other than a child or spouse, who is 60 years or more (up to a maximum of two (2) dependants)



Children's Education – GH¢600 per child or ward in any recognised registered educational institution in Ghana, up to a maximum of three(3) children



Training and Development relief – Relief equivalent to the cost of training and not more than GH¢2,000 for training to update the professional, technical, or vocational skills or knowledge of that person



## 19 Mortgage Deduction

Mortgage interest incurred during the year in respect of only one residential premises during the lifetime of the individual is allowed as a deduction in arriving at the individual's chargeable income.



## 20 Indirect Taxes

A) Value Added Tax (VAT)			
Type of Supply	Rate		
Standard (Taxable Supplies exceeding GH¢200,000) ^^	15%		
Exports	0%		
Rental of commercial premises other than commercial rental establishments	5% flat rate on taxable supply		
Supply of immovable property by an estate developer	5% flat rate on taxable supply		
Locally manufactured textiles by a local manufacturer**	0%		
Locally manufactured vehicles**	0%		
Locally manufactured sanitary towels	0%		
Taxable Supplies for retailers of goods between GH¢200,000 and GH¢500,000	3%		
<b>Note:</b> <ul style="list-style-type: none"><li>a) The Ghana Revenue Authority also appoints selected Companies as a VAT Withholding Agents with the responsibility to withhold at 7% from the taxable output payable to registered Standard rated VAT suppliers.</li><li>b) Standard rate VAT suppliers are allowed to deduct VAT incurred on goods and services provided by vendors from VAT charged to customers (Output VAT).</li><li>c) VAT is applied on Ghana Education Trust Fund Levy (GETFL) and National Health Insurance Levy (NHIL) inclusive value of the supply.</li><li>d) ** This rate is valid up to 31 December 2025.</li><li>e) ^^ The threshold for applying the standard rate VAT does not apply to promoters of public entertainment, auctioneers, national, regional, local or other authority or body which carries on any taxable activity.</li></ul>			
B) Ghana Education Trust Fund Levy (GETFL)			
Type of Supply	Rate	General	Rate
Standard	2.5%	Exports	0%

## C) National Health Insurance Levy (NHIL)

Type of Supply	Rate	General	Rate
Standard	2.5%	Exports	0%

## D) COVID -19 Health Recovery Levy (CHRL)

Type of Supply	Rate	General	Rate
Standard	1%	Exports	0%

**Note:** NHIL, GETFL and CHRL Levies are not deductible as input VAT

## E) Special Import Levy

Type of Supply	Rate
Special Import Levy	2% paid on the CIF value

**Note:** CIF value means Cost Insurance and Freight Value of imported goods.

The period of imposition of this levy has been extended to 31 December, 2028 by the passing of Special Import Levy (Amendment) Act, 2025 (Act 1125).

## 21 Double Tax Treaties

Country	Dividends %	Interests %	Royalties %	Management and Technical fees %
Belgium	5 <sup>^</sup> /15 <sup>^^</sup>	10	10	10
Czech Republic	6	10	8	8
Denmark	5 <sup>^</sup> /5 <sup>∞</sup> /5Ω/15 <sup>^^</sup>	8	8	8
France	5 <sup>*</sup> /7.5 <sup>**</sup> /15 <sup>^^</sup>	10 <sup>*</sup> /12.5 <sup>**</sup>	10 <sup>*</sup> /12.5 <sup>**</sup>	10
Germany	5 <sup>^</sup> /15 <sup>^^</sup>	10	8	8
Italy	5 <sup>^</sup> /15 <sup>^^</sup>	10	10	10
Mauritius	7	7	8	10
Morocco ∅	5 <sup>^</sup> /10 <sup>^^</sup>	10	10	10
Netherland	5 <sup>^</sup> /10 <sup>^^</sup>	8	8	8
Singapore	7	7	7	10
South Africa	5 <sup>^</sup> /15 <sup>^^</sup>	5 <sup>#</sup> /10 <sup>^^</sup>	10	10
Swiss Confederation	5 <sup>^</sup> /15 <sup>^^</sup>	10	8	8
United Kingdom	7.5 <sup>^</sup> /15 <sup>^^</sup>	12.5	12.5	10

### Key

- \* If the company paying the amount is a resident of France
- \*\* If the company paying the amount is a resident of Ghana
- ^ If the beneficial owner is a company which holds directly at least 10% of the capital of the company paying the dividend
- ^^ In all other cases
- # If interest is derived by a Bank which is a resident of the contracting state
- ∞ If the beneficial owner is the other contracting state or the central bank of the other state, or any national agency or any other agency (including a financial institution) owned or controlled by the government of that other State
- Ω If the beneficial owner is a pension fund or other similar institution providing pension or other similar institutions where it is established and recognised for tax purposes in accordance with the laws of that other State
- ∅ Withholding tax on business profits (branch profit) remitted to the head office should not exceed five percent (5%) of the amount remitted

By virtue of Act 896 and Non-Discrimination clause under the Double Taxation Treaties, where the tax rates above exceed the general tax rate under "Payments to non-residents" the general tax rate applies.

**Note:** Ghana has also signed treaties with Ireland, Malta, Norway and Qatar. This is, however, yet to be ratified by the Parliament of Ghana

## 22 Tax Calendar

### 1. Corporate Tax and GSL

Instalment Tax Payment	Due Date
1st Instalment	By end of 3rd month of accounting year
2nd Instalment	By end of 6th month of accounting year
3rd Instalment	By end of 9th month of accounting year
4th Instalment to meet the 90% Threshold	By last working day of accounting year
Top-up (This will make up for any difference in tax payment)	By 4th month following end of accounting year

### 2. Other Deadlines for Filing of Returns and Payment of Taxes

Description	Due Date
Corporate Income Tax and Growth and Sustainability Levy	By the end of the 4th month following the end of the accounting year
Transfer Pricing Return	By the end of the 4th month following the end of the accounting year
Local File & Master File	By the end of the 4th month following the end of the accounting year
Country-by-Country Reports	By the end of the 12th month following the end of the accounting year
Withholding Taxes	By 15th of the month following month in which deductions occurred
VAT withholding Tax: Payment by approved VAT withholding Agents	By 15th of the month following month in which deductions occurred
VAT	By the last working day of the following month
NHIL, GETFL & CHRL	By the last working day of the following month
Communication Service Tax	By the last working day of the following month
Gains on realisation of assets & liabilities	Within 30 days after the realisation
Excise	By 21st of the month following month in which the excisable goods were entered for home use from warehouse
Personal Income Tax	By the end of the 4th month following the end of the calendar year





## Contact Us:



### **Kofi Frempong-Kore**

Partner, Head of Tax

Tel: +233 302 770 454

+233 501 324 342

Email: [kfkore@kpmg.com](mailto:kfkore@kpmg.com)



### **Maame Ama Arthur**

Senior Manager, Tax

Tel: +233 302 770 454

+233 501 324 226

Email: [maamearthur@kpmg.com](mailto:maamearthur@kpmg.com)



[kpmg.com/socialmedia](https://kpmg.com/socialmedia)

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