

**COMMUNICATIONS SERVICE TAX  
(AMENDMENT) ACT, 2019**

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Act 998

ARRANGEMENT OF SECTIONS

*Section*

1. Section 3 of Act 754 amended
2. Section 5 of Act 754 amended
3. Section 16 of Act 754 amended



THE NINE HUNDRED AND NINETY-EIGHTH

# ACT

OF THE PARLIAMENT OF THE REPUBLIC OF GHANA  
ENTITLED

## COMMUNICATIONS SERVICE TAX (AMENDMENT) ACT, 2019

AN ACT to amend the Communications Service Tax Act, 2008 (Act 754) to provide for an increase in the tax rate and for related matters.

DATE OF ASSENT: 19<sup>th</sup> August, 2019.

PASSED by Parliament and assented to by the President:

### Section 3 of Act 754 amended

1. The Communications Service Tax Act, 2008 (Act 754), referred to in this Act as the “principal enactment”, is amended by the substitution for section 3, of

#### “Rate of the tax

3. The rate of the tax is nine per cent of the charge for the use of the communications service.”.

### Section 5 of Act 754 amended

2. The principal enactment is amended by the substitution for section 5, of

#### “National youth employment support

5. At least twenty per cent of six percentage points of the tax shall be used to finance the national youth employment programme.”.

**Section 16 of Act 754 amended**

3. The principal enactment is amended in section 16 by the substitution for the interpretation of “charge for electronic communications services usage” of

“charge for electronic communications services usage” means

- (a) the amount chargeable by a service provider for electronic communications service usage other than the amount for Valued Added Tax, the Ghana Education Trust Fund Levy and the National Health Insurance Levy;
- (b) where the charge for electronic communications service usage is for money consideration, the amount of the consideration but excluding the amount of Valued Added Tax, the Ghana Education Trust Fund Levy and the National Health Insurance Levy;
- (c) where the charges for electronic communications service usage is partly for money consideration, the open market value excluding the Valued Added Tax, the Ghana Education Trust Fund Levy and the National Health Insurance Levy; and
- (d) in the case of promotion, protocol, personal use, bonus, gift and similar supplies, the charge shall be the open market value excluding Value Added Tax, the Ghana Education Trust Fund Levy and the National Health Insurance Levy.’

Date of *Gazette* notification: 19<sup>th</sup> August, 2019.