

**INTERNAL REVENUE (AMENDMENT) ACT, 2008 (ACT 757)**

**ARRANGEMENT OF SECTIONS**

**Section**

1. Section 66 of Act 592 amended
2. Section 67 of Act 592 amended



REPUBLIC OF GHANA

**THE SEVEN HUNDRED AND FIFTY-SEVENTH  
ACT  
OF THE PARLIAMENT OF THE REPUBLIC OF  
GHANA  
ENTITLED**

**INTERNAL REVENUE (AMENDMENT) ACT, 2008**

**AN ACT** to amend the Internal Revenue Act, 2000 (Act 592) to withhold a final tax on repatriated profits of non-residents and on the gross amount obtained by non-residents from the provision of shipping, air transport and telecommunication services.

**DATE OF ASSENT:** 16th June, 2008.

**ENACTED** by the President and Parliament:

Section 1—Section 66 of Act 592 amended

The Internal Revenue Act, 2000 (Act 592) referred to in this Act as the "principal enactment" is amended in section 66 by the insertion after subsection (2) of a new subsection:

"(3) A person who makes payment in respect of profit or repatriates the profit referred to in subsection (1) shall withhold a final tax on the gross amount in accordance with the prescribed rate."

Section 2—Section 67 of Act 592 amended

The principal enactment is amended in section 67 by the insertion after subsection (3) of a new subsection:

"(4) A person who makes payment to or for a non-resident person in respect of any business referred to in subsection (1) or (2) shall withhold a final tax on the gross amount in accordance with the prescribed rate."

**Date of Gazette notification: 16th June, 2008.**