

**INCOME TAX (AMENDMENT) ACT, 2017 (ACT 941)**



REPUBLIC OF GHANA

**THE NINE HUNDRED AND FORTY-FIRST  
ACT  
OF THE PARLIAMENT OF THE REPUBLIC OF GHANA  
ENTITLED  
INCOME TAX (AMENDMENT) ACT, 2017**

**AN ACT** to amend the Income Tax Act, 2015 (Act 896) to provide for the exemption from tax of the gains from the realisation of securities listed on the Ghana Stock Exchange.

**DATE OF ASSENT:** 15th March, 2017

**PASSED** by Parliament and assented to by the President:

Section 7 of Act 896 amended

The Income Tax Act, 2015 (Act 896) is amended in subsection (1) of section 7

- (a) by the deletion of "and" after "Ghana" in paragraph (r);
- (b) by the insertion of "and" after "person" in paragraph (s); and
- (c) by the insertion after paragraph (s) of

"(t) gains from the realisation of securities traded on the Ghana Stock Exchange up to December 31st, 2021."

**Date of Gazette notification: 15th March, 2017.**