

**REVENUE AGENCIES (RETENTION OF PART OF REVENUE) ACT, 2002 (ACT  
628)**

As repealed by Ghana Revenue Authority Act, 2009 (Act 791), s.30 (1)(c)

ARRANGEMENT OF SECTION

Section

1. Funding of a Revenue Agency.
2. Consequential Amendments.
3. Repeals.



REPUBLIC OF GHANA

**THE SIX HUNDRED AND TWENTY-EIGHTH  
ACT  
OF THE PARLIAMENT OF THE REPUBLIC OF GHANA  
ENTITLED**

**THE REVENUE AGENCIES (RETENTION OF PART OF REVENUE) ACT, 2002,  
(ACT 628).**

**AN ACT** to authorize each revenue agency to retain a percentage of the revenue it collects, and for related matters.

**DATE OF ASSENT:** 24th June, 2002.

**BE IT ENACTED** by Parliament as follows:

Section 1—Funding of a Revenue Agency.

Each of the following institutions:

- (a) Internal Revenue Service;
- (b) Customs, Excise and Preventive Service;
- (c) Value Added Tax Service;

shall for the carrying out of its functions and for the payment of salaries, allowances, operational and administrative expenses, and other expenditure, retain an amount as may be determined by the Minister not exceeding 3 percent of the total annual revenue it collects.

Section 2—Consequential Amendments.

- (1) The Internal Revenue Service Law, 1986 (PNDCL 143) is amended in section 20 subsection (2) paragraph (b) by the deletion after "Service" of the expression "under section 15 of this Law".
- (2) The Customs, Excise and Preventive Service (Management) Law, 1993 (PNDCL 330) is amended in section 21 subsection (5) paragraph (b), by the deletion after "Service" of expression "under section 16 of this Law".

(3) The Value Added Tax Act 1998 (Act 546) is amended in section 51 subsection (5) paragraph (b), by the deletion after "Service" of the expression "under section 50 of this Act".

(4) The Internal Revenue Act 2000 (Act 592) as amended is further amended by the substitution for subsection (2) of section 113 of the following:

"(2) The Commissioner shall be responsible for the administration of this Act and shall pay into the Consolidated Fund monies due to the Service under this Act unless otherwise provided under any other enactment."

Section 3—Repeals.

The following are hereby repealed:

- (a) sections 14 and 15 of the Internal Revenue Service Law, 1986 (PNDCL 143);
- (b) sections 15 and 16 of the Customs, Excise and Preventive Service (Management) Law, 1993 (PNDCL 330); and
- (c) section 50 of the Value Added Tax Act, 1998 (Act 546).

**Date of Gazette Notification: 25th June, 2002.**