

**ARRANGEMENT OF SECTIONS**

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Act 1068



THE ONE THOUSAND AND SIXTY-EIGHTH

# ACT

OF THE PARLIAMENT OF THE REPUBLIC OF GHANA  
ENTITLED

## COVID-19 HEALTH RECOVERY LEVY ACT, 2021

AN ACT to impose a special levy to be known as the COVID-19 Health Recovery Levy on the supply of goods and services and imports to raise revenue to support COVID-19 expenditures and to provide for related matters.

DATE OF ASSENT: *31<sup>st</sup> March, 2021.*

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

### **Imposition of Levy**

1. (1) There is imposed by this Act a COVID-19 Health Recovery Levy on the

- (a) supply of goods or services made in the country other than exempt goods or services; and
- (b) import of goods or import of services other than exempt imports.

(2) The time of supply is the same as provided in the Value Added Tax Act, 2013 (Act 870).