



REPUBLIC OF GHANA

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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:

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: 14th March, 2017.