

NATIONAL HEALTH INSURANCE
(AMENDMENT) BILL, 2018

ARRANGEMENT OF SECTIONS

Section

1. Section 40 of Act 852 amended
2. Section 47 of Act 852 amended
3. Section 51 of Act 852 amended
4. Repeal

National Health Insurance (Amendment) Bill, 2018

A
BILL

ENTITLED

**NATIONAL HEALTH INSURANCE (AMENDMENT)
ACT, 2018**

AN ACT to convert the National Health Insurance Levy into a straight levy, expand the coverage of the National Health Insurance Fund and to provide for related matters.

Passed by Parliament and assented to by the President:

Section 40 of Act 852 amended

1. The National Health Insurance Act, 2012 (Act 852), referred to in this Act as the principal enactment, is amended in section 40

(a) by the substitution for subsection (1) of

“(1)The object of the Fund is to pay for the cost of healthcare services.”;

(b) by the insertion after paragraph (a) of subsection (2) of

“(aa) to supplement the provision of other medical care as may be determined by the Minister in consultation with the Minister responsible for Finance.”; and

(c) by the substitution for subsection (4) of

“ (4) For the purposes of subsection (3), non-core activities

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include activities other than those listed in paragraphs (a), (aa) and (b) of subsection (2). ”.

Section 47 of Act 852 amended

2. The principal enactment is amended in section 47 by the substitution for subsection (3) of

“(3) The Levy is not subject to an input tax deduction.

(4) Any goods on which the Value Added Tax Flat Rate is imposed is not subject to the levy.”.

Section 51 of Act 852 amended

3. The principal enactment is amended by the substitution for section 51 of

“Collection of the Levy

51. (1) The Ghana Revenue Authority is responsible for the collection of the Levy.

(2) The Revenue Administration Act, 2016 (Act 915) applies for administration of the Levy.

(3) The Value Added Tax Act, 2013 Act (870) applies with the necessary modifications to the collection of the Levy.”.

Repeal

4. The National Health Insurance (Amendment) Act, 2015 (Act 888) is repealed.

Date of *Gazette* notification: 20th July, 2018.