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.

GPCL, ASSEMBLY PRESS, ACCRA. GPCL/A190/1,500/03/2017
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