Act 1133

REPUBLIC OF GHANA

THE ONE THOUSAND ONE HUNDRED AND THIRTY-THIRD

ACT

OF THE PARLIAMENT OF THE REPUBLIC OF GHANA
ENTITLED

VALUE ADDED TAX (AMENDMENT) ACT, 2025

AN ACT to amend the Value Added Tax Act, 2013 (Act 870) to exempt the supply of motor vehicle insurance from Value Added Tax.

DATE OF ASSENT: *2nd April, 2025*

PASSED by Parliament and assented to by the President

First Schedule to Act 870 amended

The Value Added Tax Act, 2013 (Act 870) is amended in the First Schedule by the insertion after the definition for "National Lotto" in paragraph 2, of

> ""non-life insurance" means the provision of non-life insurance other than motor vehicle insurance;".

Date of *Gazette* notification: 2nd April, 2025.