ARRANGEMENT OF SECTIONS

Section

1. Section 6 of Act 1151 amended
2. Section 7 of Act 1151 amended
3. Second Schedule to Act 1151 amended

Act 1177

THE ONE THOUSAND ONE HUNDRED AND SEVENTY-SEVENTH

ACT

OF THE PARLIAMENT OF THE REPUBLIC OF GHANA ENTITLED

VALUE ADDED TAX (AMENDMENT) ACT, 2026

AN ACT to amend the Value Added Tax Act, 2025 (Act 1151) to provide for an adjustment in the Value Added Tax threshold for services and to zero-rate the local purchase of gold under the Ghana Accelerated National Reserve Accumulation Programme.

DATE OF ASSENT: *26th August, 2026.*

PASSED by Parliament and assented to by the President:

Section 6 of Act 1151 amended

1. The Value Added Tax Act, 2025 (Act 1151) referred to in this Act as the "principal enactment" is amended in section 6 by the substitution for subsection (1), of

> "(1) Except as otherwise provided in this Act, a person who engages in a taxable activity and is not registered for the Tax shall register if
>
> *(a)* at the end of any period of twelve months or less, the person has made, during that period, taxable

supplies exceeding seven hundred and fifty thousand Ghana Cedis; or

(b) at the end of any month, there are reasonable grounds to expect that the person will make taxable supplies exceeding seven hundred and fifty thousand Ghana Cedis during the following period of twelve months or less.".

Section 7 of Act 1151 amended

2. The principal enactment is amended in section 7 by the insertion after subsection (2), of

"(3) Despite the threshold rules in section 6, the Commissioner-General may register a person or group of persons for the Tax.".

Second Schedule to Act 1151 amended

3. The principal enactment is amended in the Second Schedule by the insertion after subparagraph (11) of paragraph 2, of

"(12) A domestic supply of gold under the Ghana Accelerated National Reserve Accumulation Programme.".

Date of *Gazette* notification: 26th August, 2026.