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POSITION PAPER

*UKGCC/PwC Quarterly Tax Dialogue
Series 2026 - Tax Updates in Ghana,
March 2026*

March 2026

Introduction

Recent tax policy announcements and administrative signals from the Government of Ghana have introduced notable reliefs and a renewed focus on simplifying compliance. These updates were discussed during the UK-Ghana Chamber of Commerce (UKGCC) and PwC Ghana Quarterly Tax Dialogue Series, with perspectives also shared by the Ghana Revenue Authority (GRA) and Ministry of Finance. UKGCC welcomes the pro-business direction, while urging timely clarifications and predictable implementation to protect confidence, planning, and competitiveness.

Key Tax Measures and Implications

Direct Tax Measures

- **Extension of selected levies to 2028:** Continued application of the Growth & Sustainability Levy and the Special Import Levy may affect medium-term pricing, contract negotiations, and investment planning for qualifying businesses.
- **Policy direction and compliance expectations:** Stakeholders highlighted a shift away from “aggressive” taxation toward simplification, paired with stronger compliance and enforcement signals from the GRA.
- **Penalties, interest and dispute exposure:** As rules change and digital controls tighten, proportionality and clarity on penalties/interest will be important to sustain voluntary compliance and reduce avoidable disputes.

Indirect Tax Measures

- **Repeal of selected levies:** Removal of the E-levy, Emissions Levy and COVID-19 levy is expected to reduce cost build-ups and encourage formal transactions, alongside improved enforcement and digital tools.
- **VAT computation simplification (effective 1 January 2026):** Applying VAT and levies on the same base should reduce cascading and improve transparency.
- **VAT threshold, mixed supplies and free zone services:** Stakeholders raised concerns about registration thresholds and the practical treatment of goods vs services (including services supplied to free zone entities). Clear examples and consistent administration are needed to reduce compliance risk.

Recommendations

- **Adopt a balanced tax strategy:** Maintain momentum on rationalisation while ensuring that remaining levies are anchored in a transparent medium-term roadmap that supports investment certainty and competitiveness.
- **Strengthen enforcement and digital systems:** Pair relief measures with practical compliance tools (e.g., e-invoicing, taxpayer support) and phased implementation to reduce disruption, especially for SMEs.
- **Policy clarity and communication:** Publish consolidated guidance notes and plain-language circulars on VAT changes (including thresholds, mixed supplies and free zone services), with worked examples
- **Impact assessment:** Commission periodic reviews to evaluate revenue outcomes, compliance costs and price effects of the reforms (including levy repeals and VAT base changes), and use findings to refine policy.

Conclusion

Ghana’s recent tax updates combine meaningful relief measures with continued levies and evolving administrative expectations. UKGCC supports reforms that simplify the tax system and strengthen investor confidence, while emphasising the need for predictable policy, clear guidance and practical implementation. UKGCC will continue to support the business community through policy insights and dialogue platforms that promote constructive government–private sector collaboration.



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