

**COMMUNICATIONS SERVICE TAX
(AMENDMENT) ACT, 2020**

Act 1025

ARRANGEMENT OF SECTIONS

Section

1. Section 3 of Act 754 amended
2. Section 5 of Act 754 amended
3. Commencement



THE ONE THOUSAND AND TWENTY-FIFTH

ACT

OF THE PARLIAMENT OF THE REPUBLIC OF GHANA
ENTITLED

COMMUNICATIONS SERVICE TAX (AMENDMENT) ACT, 2020

AN ACT to amend the Communications Service Tax Act, 2008 (Act 754)
to provide for a reduction in the tax rate and related matters.

DATE OF ASSENT: *27th August, 2020.*

PASSED by Parliament and assented to by the President

Section 3 of Act 754 amended

1. The Communications Service Tax Act, 2008 (Act 754) referred to in this Act as the "principal enactment" is amended by the substitution for section 3 of,

"Rate of the tax

3. The rate of the tax is five per cent of the charge for the use of the electronic communications service."

Section 5 of Act 754 amended

2. The principal enactment is amended by the substitution for section 5 of

“National youth employment support

5. At least twenty per cent of the revenue generated from the tax shall be used to finance the national youth employment programme.”.

Commencement

3. This Act shall come into force on the fifteenth day of September, 2020.

Date of *Gazette* notification: 27th August, 2020.