

**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



REPUBLIC OF GHANA

**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 1—Section 3 of Act 754 amended

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 2—Section 5 of Act 754 amended

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."

Section 3—Commencement

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

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