



REPUBLIC OF GHANA

**THE SEVEN HUNDRED AND SEVENTY-SIXTH  
ACT  
OF THE PARLIAMENT OF THE REPUBLIC OF GHANA  
ENTITLED  
INTERNAL REVENUE (AMENDMENT) (NO. 2) ACT, 2008**

**AN Act** to amend the Internal Revenue Act, 2000 (Act 592) to further provide for the imposition of penalties for failure to furnish returns and for related purposes.

**DATE OF ASSENT:** 6th January, 2009.

**ENACTED** by the President and Parliament:

Sections 142 and 165 of Act 592 amended

The Internal Revenue Act, 2000 (Act 592) is amended as follows;

(a) in section 142 by the substitution for "one penalty unit" and "half a penalty unit" of "two currency units" and "one currency unit" respectively; and

(b) in section 165 by the repeal of subsection (1).

**Date of Gazette Notification: 9th January, 2009.**