

NATIONAL HEALTH INSURANCE (AMENDMENT) ACT, 2018 (ACT 971)

ARRANGEMENT OF SECTIONS

Section

1. Section 47 of Act 852 amended
2. Section 51 of Act 852 amended
3. Repeal



REPUBLIC OF GHANA

**THE NINE HUNDRED AND SEVENTY-FIRST
ACT
OF THE PARLIAMENT OF THE REPUBLIC OF GHANA
ENTITLED
NATIONAL HEALTH INSURANCE (AMENDMENT)
ACT, 2018**

AN ACT to convert the National Health Insurance Levy into a Levy which is not subject to the input-output method of computation and to provide for related matters.

DATE OF ASSENT: 31st July 2018.

PASSED by Parliament and assented to by the President:

Section 1—Section 47 of Act 852 amended

The National Health Insurance Act, 2012 (Act 852), referred to in this Act as the "principal enactment" is amended in section 47 by the substitution for subsection (3) of

"(3) The Levy is not subject to an input tax deduction.

(4) Any goods on which the Value Added Tax Flat Rate is imposed is not subject to the levy."

Section 2—Section 51 of Act 852 amended

The principal enactment is amended by the substitution for section 51 of

51. "Collection of the Levy

(1) The Ghana Revenue Authority is responsible for the collection of the Levy.

(2) The Revenue Administration Act, 2016 (Act 915) applies for administration of the Levy.

(3) The Value Added Tax Act, 2013 (Act 870) applies with the necessary modifications to the collection of the Levy."

Section 3—Repeal

The National Health Insurance (Amendment) Act, 2015 (Act 888) is repealed.

Date of Gazette Notification: 1st August 2018.