

NATIONAL FISCAL STABILISATION LEVY (AMENDMENT) ACT, 2017 (ACT 958)

ARRANGEMENT OF SECTIONS

Section

1. Section 4 of Act 862 amended
2. Section 9 of Act 862 amended

ACT 958



REPUBLIC OF GHANA

**THE NINE HUNDRED AND FIFTY-EIGHTH
ACT
OF THE PARLIAMENT OF THE REPUBLIC OF GHANA
ENTITLED**

NATIONAL FISCAL STABILISATION LEVY (AMENDMENT) ACT, 2017

AN ACT to amend the National Fiscal Stabilisation Levy Act, 2013 (Act 862) to extend the expiration date for the National Fiscal Stabilisation Levy and to provide for related matters.

DATE OF ASSENT: 29th December, 2017.

PASSED by Parliament and assented to by the President:

Section 1—Section 4 of Act 862 amended

National Fiscal Stabilisation Levy Act, 2013 (Act 862) referred to in this Act as the "principal enactment" is amended by the substitution for section 4, of

4. "Profits affected by Levy

The Levy is payable in respect of profits before tax for the 2013, 2014, 2015, 2016, 2017, 2018 and 2019 years of assessment."

Section 2—Section 9 of Act 862 amended

The principal enactment is amended by the substitution for section 9, of

9. "Recovery of Levy

For the purpose of enforcing the recovery of the Levy, the provisions of the Revenue Administration Act, 2016 (Act 915) relating to collection, enforcement, refund and penalties shall apply to the collection of the Levy as if the Levy is collected under Act 915."

Date of Gazette Notification: 29th December, 2017.