



country profile											
government structure	<ul style="list-style-type: none"> • Executive: The president is both the chief of state and head of government. The president and vice president are directly elected by absolute majority popular vote, in two rounds if needed, for a four-year term and are eligible for a second term. Cabinet is nominated by the president and approved by Parliament. • Legislative: Ghana has a unicameral Parliament. • Judicial: The highest court is the Supreme Court. The subordinate courts are the Court of Appeal, High Court, Circuit Court, District Court, and regional tribunals, although in practice, the regional tribunals are not currently operational. • Next presidential and parliamentary elections: December 2024. 										
economic data	<table border="0"> <tr> <td>• Nominal GDP (USD billions):</td> <td>75.24</td> </tr> <tr> <td>• GDP per capita (USD):</td> <td>2 229.90</td> </tr> <tr> <td>• Inflation rate (% change):</td> <td>22.27</td> </tr> <tr> <td>• Government revenue (% of GDP):</td> <td>16.67</td> </tr> <tr> <td>• Government gross debt (% of GDP):</td> <td>83.59</td> </tr> </table> <p><i>*Source: IMF (September 2024 estimates)</i></p> <ul style="list-style-type: none"> • Approximately three-fifths of Ghana's GDP is derived from the services sector, almost one-fifth from agriculture, and about one-fifth from industry. • Agriculture, forestry, and fishing provide the bulk of national income and employ more than half of the population. Cocoa is a significant source of the country's export revenue. • The main industries include mining, lumbering, light manufacturing, aluminium smelting, food processing, cement, small commercial ship building, and petroleum. • Ghana's main export partners are the United Arab Emirates, Switzerland, the United States, India, and China. The main export commodities include gold, crude petroleum, cocoa beans, coconuts, Brazil nuts, cashews, and cocoa paste. • Ghana's main import partners are China, the Netherlands, India, the United States, and Côte d'Ivoire. The main import commodities include refined petroleum, plastic products, garments, coated flat-rolled iron, and ships. 	• Nominal GDP (USD billions):	75.24	• GDP per capita (USD):	2 229.90	• Inflation rate (% change):	22.27	• Government revenue (% of GDP):	16.67	• Government gross debt (% of GDP):	83.59
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risk ratings	<ul style="list-style-type: none"> • S&P Global Overall Country Risk (Q3 2024): 138/211 • Corruption Perceptions Index (2023): 70/180 										

international treaties and memberships	
international and regional organisations and customs unions	<ul style="list-style-type: none"> • African Continental Free Trade Area Agreement • African Development Bank Group • African Union • Community of Sahel-Saharan States • Commonwealth • Economic Community of West African States ("ECOWAS") • Group of 24 • Group of 77 • International Monetary Fund • International Organization of the French-speaking World (<i>Organisation Internationale de la Francophonie</i>) (Associate member) • Organisation of African, Caribbean and Pacific States ("OACPS") • United Nations • World Bank Group • World Customs Organization • Ghana receives preferential treatment under the agreements listed here: http://ptadb.wto.org/Country.aspx?code=288
bilateral investment treaties	<ul style="list-style-type: none"> • Ghana has bilateral investment treaties in force with Burkina Faso, China, Denmark, Germany, Malaysia, the Netherlands, Serbia, Switzerland, and the United Kingdom. • Treaties have been signed with Barbados, Benin, Botswana, Bulgaria, Côte d'Ivoire, Cuba, Egypt, France, Guinea, Italy, Mauritania, Mauritius, Romania, South Africa, Spain, Türkiye, Zambia, and Zimbabwe, but these have not yet entered into force.
investment-related agreements / institutions	<ul style="list-style-type: none"> • African Growth and Opportunity Act • Samoa Agreement (succeeding the Cotonou Agreement and its provisional application commencing on 1 January 2024. The Agreement will enter into force upon consent by the European Parliament and ratification by all European Union member states and at least two thirds of the OACPS members) • Multilateral Investment Guarantee Agency • World Trade Organization
dispute resolution	<ul style="list-style-type: none"> • Convention on the Recognition and Enforcement of Foreign Arbitral Awards (New York Convention) • Convention on the Settlement of Investment Disputes between States and Nationals of Other States (ICSID Convention)
intellectual property ("IP") treaties	<ul style="list-style-type: none"> • A comprehensive list of IP-related treaties signed by Ghana is available at: https://wipolex.wipo.int/en/legislation/members/profile/GH?collection=treaties • See the trade marks section below for further detail.



legal regime	
applicable legal regime	<ul style="list-style-type: none"> Ghana's legal system is based on English common law and customary law.
dispute resolution	<ul style="list-style-type: none"> Commercial disputes are dealt with by the Commercial Court in the first instance. Where parties have an alternative dispute resolution mechanism, usually an arbitration agreement in their commercial agreement, the dispute will be dealt with in accordance with the dispute resolution mechanism as prescribed in the commercial agreement and the Alternative Dispute Resolution Act, 2010. An award given by an arbitrator is binding on the parties and can be registered in the High Court and enforced as if it were a High Court judgement if it meets certain conditions and depending on whether it is a foreign or a local arbitration. The Ghana Investment Promotion Centre ("GIPC"), Free Zones, Labour, and Minerals and Mining Laws also outline dispute-settlement procedures and provide for arbitration.
land acquisition, planning and use	<ul style="list-style-type: none"> The varying and often conflicting interests in land in Ghana is regulated by the Lands Commission. The ownership of land is set by the Constitution and the Land Act, 2020, which distinguish between the rights of ownership and use, as well as the registration of such rights at the Lands Commission. The Constitution provides for three categories of ownership: <ul style="list-style-type: none"> public / vested lands: public lands belong to the state, and vested lands are lands in which the state takes over the legal incidents of ownership (the right to sell, lease, etc.) from the customary landowners. In terms of the Land Act, it is unlawful to vest family or clan lands in the state. The Lands Commission has undertaken an evaluation of all vested lands, and the Minister for Lands and Natural Resources has inaugurated a committee to review a preliminary report, presented by the Lands Commission, on the de-vesting of such lands to the president; stool / skin lands: community lands vested in stools or skins or the occupants of such stools or skins (community leaders) on behalf of and in trust for the subjects of the stool or members of the community; and private and family / clan lands: lands owned by individuals, families, and clans in the community. Families, clans, and private individuals are entitled to hold allodial, freehold, leasehold, and other lesser interests in land which must be registered at the Lands Commission in order to be valid. Foreign investors can only own land on a leasehold basis for a maximum period of 50 years at any one time.

competition					
<i>merger control</i>	<ul style="list-style-type: none"> There is no generally applicable competition law or merger control regime in Ghana. Ghana has a draft competition bill, the Competition and Fair Trade Practices Bill (the "Competition Bill") which is receiving further review by the Ministry of Trade and will be resubmitted to Cabinet. There is no indication as to when this Competition Bill will be passed into law. Various sectoral regulators are, however, responsible for the promotion of fair competition and, in certain sectors such as telecommunications, merger control as well. The various sectoral regulators have set out their own definition of a merger, merger thresholds, merger filing fees and time periods for approval. Ghana is a member of a regional competition body, ECOWAS, which has an operational merger control regime. Merger activities in Ghana should thus be conducted with this regional competition body in mind. 				
<i>prohibited practices</i>	<ul style="list-style-type: none"> There is no generally applicable competition law regime in Ghana governing prohibited practices (whether horizontal, vertical, abuse of dominance, or otherwise). The Protection against Unfair Competition Act, 2000 prohibits certain actions that are considered impediments to fair competition, or which result in uncompetitive pricing, poor quality goods, or services generally contrary to honest business practices. With regards to the sectoral legislation, there are no specific prohibitions on cartel conduct, minimum resale price maintenance, or abuse of dominance. However, regulators are generally vested with powers to prohibit and investigate any conduct including those that may be anti-competitive in nature which will extend to cartel conduct, minimum resale price maintenance, and abuse of dominance. ECOWAS has adopted laws that regulate competition aspects of commercial actions and contain prohibitions in respect of certain agreements, concerted practices, and abuses of dominance. Activities in Ghana should be conducted with this regional competition body in mind. 				
employment					
<i>immigration</i>	<ul style="list-style-type: none"> Expatriates working in Ghana require work permits, residence permits, and visas. A company that is registered with the GIPC is granted an automatic immigrant quota, with the number of expatriates that may be employed depending on the amount of the company's foreign capital contribution as follows: <table border="1" data-bbox="1433 1372 2116 1444"> <thead> <tr> <th>foreign capital contribution</th> <th>automatic immigrant quota</th> </tr> </thead> <tbody> <tr> <td>USD50 000 – USD250 000</td> <td>1</td> </tr> </tbody> </table> 	foreign capital contribution	automatic immigrant quota	USD50 000 – USD250 000	1
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<i>local employment vs secondment</i>	<ul style="list-style-type: none"> In terms of Ghana's employment legislation, an employee may be seconded to Ghana, as it is not a legal requirement for either local or foreign employees to be employed by a local entity to work in Ghana. However, there are instances in which expatriates may not perform work in Ghana. For example, in the upstream petroleum industry, certain roles can only be occupied by locals. Subject to restrictions on engaging expatriates, it is possible to second a foreign employee to work in Ghana without having to conclude an employment contract with a local entity. However, local employment may be required and/or preferred for tax or immigration purposes. 						
<i>fixed-term contracts and temporary employment services</i>	<ul style="list-style-type: none"> It is legally permissible to conclude an indefinite number of fixed-term contracts, even for permanent tasks. Under the Labour Act, 2003, a temporary worker employed by the same employer for more than six continuous months is treated as a permanent worker, thus requiring a formal employment contract. The use of temporary employment services (i.e. private employment agencies) is common practice in Ghana. Private employment agencies must be registered and licensed with the Minister of Employment and Labour Relations. Employers are required to comply with the special provisions relating to temporary and casual workers under the Labour Act. 						
<i>payment in local currency</i>	<ul style="list-style-type: none"> Remuneration must be paid in local currency unless one party to the payment is non-resident in Ghana or has authorisation from the Bank of Ghana to make payment in foreign currency. 						
<i>restraint of trade agreements</i>	<ul style="list-style-type: none"> Restraint of trade agreements are not statutorily prohibited, and legislation is silent on the inclusion of such clauses in employment contracts. However, case law indicates that they are generally unenforceable in Ghana, unless they are reasonable for the purpose of protecting the employer's interests and limited in terms of scope, duration, and geographical area covered and in relation to the public interest. 						

foreign investment regime	
investment regime	<ul style="list-style-type: none"> The Ghana Investment Promotion Centre Act, 2013 ("GIPC Act") governs foreign investment in Ghana. In the case of a joint venture with a Ghanaian, a minimum foreign investment of USD200 000 in cash or capital goods or both is required. The Ghanaian shareholder must hold a minimum of 10% equity in the joint venture. Where an enterprise is to be wholly owned by a foreigner, a minimum investment of at least USD500 000 in cash or capital goods or both is required. In the case of a trading enterprise, a minimum investment of at least USD1-million in cash or goods and services and the employment of at least 20 skilled Ghanaians are required. The GIPC (Amendment) Bill, 2023 seeks to amend the GIPC Act to, among others, remove the minimum capital requirements for joint ventures and wholly foreign-owned enterprises.
registration / licensing requirements	<ul style="list-style-type: none"> Any company in which there is foreign participation must register with the GIPC (after registration with the Office of the Registrar of Companies). This registration is renewable every two years.
non-industry specific registration / licences	<ul style="list-style-type: none"> The following general non-industry specific registrations/licences may also be required:
<i>business permit</i>	<ul style="list-style-type: none"> Business operators in Ghana must hold a business operating permit from the District Assembly in the area in which an entity operates, which is renewable annually.
<i>Ghana Revenue Authority ("GRA")</i>	<ul style="list-style-type: none"> All taxpayers (including a branch of a foreign company or a local incorporated company, directors, shareholders, the company secretary, and auditor of a company) are obliged to register with and obtain a taxpayer identification number ("TIN") from the GRA. A single TIN is issued in respect of all types of taxes and a company registered in Ghana is automatically issued with a TIN on registration of the company. If an enterprise's turnover exceeds the value-added tax ("VAT") registration threshold (see 'tax' below), it should also specifically apply for VAT registration.
<i>Social Security and National Insurance Trust ("SSNIT")</i>	<ul style="list-style-type: none"> Every employer employing staff is obligated to register with the SSNIT immediately upon the employment of the first employee. Each staff member is to be registered with the SSNIT and issued an identification number.



	<ul style="list-style-type: none"> Expatriate employees employed in Ghana for a period not exceeding 36 months and can show proof of membership of a scheme in another country are exempt from SSNIT contributions.
<i>Data Protection Commission</i>	<ul style="list-style-type: none"> Entities which intend to collect or process personal data of their employees or other third parties as data controllers are required to register with the Data Protection Commission and appoint a data protection supervisor who is duly trained by a licensed training institution in Ghana. Data controllers who are not registered in Ghana but process personal data which originates partly or wholly from Ghana or use equipment or data processors in Ghana are also required to register with the Data Protection Commission.
<i>Ghana Fire Service</i>	<ul style="list-style-type: none"> Entities are required to obtain a fire certificate for their premises from the Ghana National Fire Service after an inspection of the premises. An entity would not be required to obtain a fire certificate if its address already has a valid one.
industry-specific licences	<ul style="list-style-type: none"> Industry-specific licences may also be required.
incentives	<ul style="list-style-type: none"> Incentives include: <ul style="list-style-type: none"> accelerated depreciation allowances for capital expenditure on assets relating to mineral and petroleum exploration and production rights; a concessionary income tax rate available to manufacturing companies and companies earning income from agro-processing activities; a reduced income tax rate during the first five years of operation for companies engaged in the construction, for sale or for letting, of low-cost affordable residential property in partnership with the Ministry of Works and Housing; a 10-year tax holiday for free-zone developers and enterprises; various incentives to encourage venture capital financing, waste processing companies and banks granting loans to farming operations; a five-year tax holiday to young entrepreneurs engaged in the business of manufacturing, information and communications technology, agro-processing, energy production, waste processing, tourism and creative arts, or horticulture and medicinal plants; and an additional deduction for companies in respect of the salaries and wages paid to fresh graduates.
exchange control regulation	<ul style="list-style-type: none"> Ghana applies relatively flexible exchange control rules in terms of the Foreign Exchange Act, 2006 (Act 723). Each payment to or from Ghana between a resident and non-resident must be made through a local commercial bank supported by underlying

	<p>documents of the transfer, which must report foreign exchange transactions to the Bank of Ghana.</p> <ul style="list-style-type: none"> Non-resident companies are, in principle, free to transfer abroad their net after-tax profits, unless their activities are financed with locally raised capital. Expatriate employees can also transfer their salaries to their home countries after the payment of all relevant Ghanaian taxes. However, evidence of the inflow of capital and the conversion thereof must be submitted via the Bank of Ghana to the GIPC as prerequisite of registering with the GIPC and repatriating profits. Any "technology transfer agreement" entered into by a Ghanaian recipient company and a foreign service provider company must be registered with the GIPC as a prerequisite for making payments in terms of such agreement.
types of entities available for foreign investment	<ul style="list-style-type: none"> Registered branch of foreign company (external company); company limited by guarantee; private company limited by shares; public company limited by shares (joint-stock company); and unlimited companies.
private limited liability company	
minimum number of shareholders	<ul style="list-style-type: none"> A minimum of one shareholder is required and the maximum allowed is 50. There is generally no requirement for local shareholding. However, in a joint venture with a Ghanaian investor or company, the GIPC Act requires a minimum of 10% Ghanaian ownership. Local shareholding may also be required in specified industries such as payment systems, mining, petroleum, and telecommunications.
minimum share capital	<ul style="list-style-type: none"> Under the Companies Act, 2019 (Act 992), there is no minimum statutory share capital requirement for a private company. For companies in which there is foreign participation, the GIPC Act prescribes minimum capital requirements (see 'investment regime' above). Minimum share capital requirements apply to certain specified sectors such as banking and insurance.
directors	<ul style="list-style-type: none"> A private company must have a minimum of two directors of which one must be ordinarily resident in Ghana. This means that one director must maintain a residential address in Ghana and may temporarily leave Ghana for periods of time, so far as his or her place of residence is in Ghana at all times.
company secretary	<ul style="list-style-type: none"> Every company must appoint a company secretary who: <ul style="list-style-type: none"> is either a lawyer, chartered accountant, or chartered secretary in good standing; has been a company secretary trainee for at least three years; or



	<ul style="list-style-type: none"> has a tertiary qualification that qualifies him/her to act as a company secretary. The company secretary may be a body corporate, if at least one of the directors of that body corporate is qualified to be a company secretary, or one of the company's directors. However, anything that needs to be done by both a director and a secretary cannot be done by one person acting in both capacities.
auditor	<ul style="list-style-type: none"> A private company limited by shares must appoint a local auditor who should be a member of the Institute of Chartered Accountants, under the Chartered Accountants Act, 1963 or a practising accountant within the meaning of such Act. The auditor must be changed after serving for six years and may be re-appointed after a cooling-off period of six years.
registered address	<ul style="list-style-type: none"> Every company must have a registered office in Ghana to which all communications and notices may be addressed, and which must constitute the address for service of legal proceedings on the company. A company may have its registered address at the office of its company secretary.
shelf companies	<ul style="list-style-type: none"> Shelf companies are not available in Ghana.
registration process	<ul style="list-style-type: none"> Companies are registered with the Office of the Registrar of Companies and the GIPC (if they have foreign participation), and it takes approximately 10-20 working days to complete registration once all the required documents have been submitted.
tax	
tax system	<ul style="list-style-type: none"> Ghana has a residence-based taxation system in terms of which residents are subject to tax on their world-wide income, whereas non-residents are subject to tax only on their Ghanaian-sourced income.
corporate residence	<ul style="list-style-type: none"> A company is resident in Ghana if it is incorporated under the laws of Ghana or if it has its management and control exercised in Ghana at any time during the tax year.
corporate tax rate	<ul style="list-style-type: none"> Resident companies and permanent establishments of foreign companies are subject to corporate income tax at the rate of 25%. Mining and petroleum companies are subject to a corporate tax rate of 35%, whereas Free Zone Enterprises are taxed at a rate of 15% after the concessionary period of 10 years. Companies engaged in lottery operations, non-traditional export, manufacturing, farming, agro-processing, hotels, waste processing, free-zones, rural banking, residential construction, and venture capital financing qualify for reduced tax rates. Where a company has been declaring losses for the past five years of assessment, it is required to pay a minimum tax at the rate of 5% of

	turnover. Companies within the first five years of commencement of operations or engaged in farming activities are excluded from these provisions.																				
capital gains tax	<ul style="list-style-type: none"> Capital gains arising from the disposal of assets are included in ordinary taxable income and subject to corporate income tax at the standard rate. 																				
withholding tax ("WHT") rates	<table border="1"> <thead> <tr> <th rowspan="2">payment to</th> <th colspan="2">WHT rate</th> </tr> <tr> <th>residents</th> <th>non-residents*</th> </tr> </thead> <tbody> <tr> <td>branch profits</td> <td>N/A</td> <td>8%</td> </tr> <tr> <td>dividends</td> <td>0% (if at least 25% voting rights, free-zone investments, an approved unit trust scheme, or mutual fund) 8%</td> <td>0% (free zone investments) 8%</td> </tr> <tr> <td>interest</td> <td>0% (approved unit trust scheme or mutual fund) 8%</td> <td>0% (government bonds) 8%</td> </tr> <tr> <td>royalties</td> <td>15%</td> <td>15%</td> </tr> <tr> <td>management, consulting, and technical service fees</td> <td>7.5% (for payments exceeding GHS2 000 per annum)</td> <td>20%</td> </tr> </tbody> </table>	payment to	WHT rate		residents	non-residents*	branch profits	N/A	8%	dividends	0% (if at least 25% voting rights, free-zone investments, an approved unit trust scheme, or mutual fund) 8%	0% (free zone investments) 8%	interest	0% (approved unit trust scheme or mutual fund) 8%	0% (government bonds) 8%	royalties	15%	15%	management, consulting, and technical service fees	7.5% (for payments exceeding GHS2 000 per annum)	20%
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*The withholding tax rate may be reduced in terms of a relevant double tax agreement.																					
double tax agreements ("DTAs")	<ul style="list-style-type: none"> DTAs are in place with Belgium, the Czechia, Denmark, France, Germany, Italy, Mauritius, Morocco, the Netherlands, Singapore, South Africa, Switzerland, and the United Kingdom. 																				
losses	<ul style="list-style-type: none"> Losses may generally be carried forward for a period of five years. 																				
transfer pricing	<ul style="list-style-type: none"> In terms of Ghana's transfer pricing rules, transactions entered into between persons who are in a controlled relationship must be entered into on an arm's length basis. Persons are considered to be in a controlled relationship if an entity and a person who controls that entity or who may directly or indirectly, alone, or together with other persons, benefit from 25% or more of the voting power or rights to the income or capital of the entity. 																				
limitations on interest deductibility	<ul style="list-style-type: none"> In terms of Ghana's thin capitalisation rules, the maximum accepted debt-to-equity ratio is 3:1 where 50% or more of the underlying ownership or control of a resident company (other than a financial institution) is held by a non-resident person. 																				



employee taxes	<ul style="list-style-type: none"> The annual income tax rates applicable to resident individuals are: <table border="1"> <thead> <tr> <th>chargeable income (GHS)</th> <th>tax rate</th> </tr> </thead> <tbody> <tr> <td>up to 5 880</td> <td>0%</td> </tr> <tr> <td>5 881 – 7 200</td> <td>5%</td> </tr> <tr> <td>7 201 – 8 760</td> <td>10%</td> </tr> <tr> <td>8 761 – 46 760</td> <td>17.5%</td> </tr> <tr> <td>46 761 – 238 760</td> <td>25%</td> </tr> <tr> <td>238 761 – 605 000</td> <td>30%</td> </tr> <tr> <td>above 605 000</td> <td>35%</td> </tr> </tbody> </table> Non-resident employees are subject to a flat rate tax of 25%. 	chargeable income (GHS)	tax rate	up to 5 880	0%	5 881 – 7 200	5%	7 201 – 8 760	10%	8 761 – 46 760	17.5%	46 761 – 238 760	25%	238 761 – 605 000	30%	above 605 000	35%
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social security contributions	<ul style="list-style-type: none"> Both employers and employees are obliged to contribute to two of the three-tier contributory pension scheme administered by the SSNIT. The total employer contribution rate to the mandatory pension schemes is 13% of each employee's monthly salary, whereas the employee's contribution rate is 5.5% of his/her monthly salary. 																
payroll taxes	<ul style="list-style-type: none"> There is no payroll tax in Ghana. 																
stamp duty	<ul style="list-style-type: none"> Stamp duty is levied under the Stamp Duty Act, 2005 on a wide range of instruments and documents at rates ranging between 0.25% and 1% and GHS0.05 and GHS25, depending on the type of transaction and the instrument. Stamp duty at a rate of between 0.25% and 1% is payable on the transfer of shares and immovable property, depending on the value of the asset. 																
value added tax ("VAT")																	
<i>taxable supplies</i>	<ul style="list-style-type: none"> VAT is levied on the supply of goods and services in Ghana, and on the importation of goods and taxable services. 																
<i>VAT rate</i>	<ul style="list-style-type: none"> 15% In addition to 15% VAT, unless exempt, a taxable person is required to pay the following indirect taxes on the supply of goods and services: <ul style="list-style-type: none"> 2.5% Ghana Education Trust Fund Levy (GETFund Levy); 2.5% National Health Insurance Levy (NHIL); and 1% COVID-19 health recovery levy. A special VAT rate of 3% applies under the VAT flat rate scheme to registrable wholesalers and retailers, who are not entitled to an input tax deduction. The COVID-19 health recovery levy is also charged by persons charging the VAT flat rate. 																
<i>registration threshold</i>	<ul style="list-style-type: none"> Any person who: 																

	<ul style="list-style-type: none"> has an annual taxable turnover / expected taxable turnover of GHS200 000; or at the end of any period of three months, made supplies exceeding GHS50 000 and there are reasonable grounds to expect that the total value of taxable supplies made during that period and to be made during the next consecutive nine months will exceed GHS200 000, must register for VAT. Businesses whose turnover is below the registration threshold may apply for voluntary registration, provided any other registration requirements are met.
<i>VAT withholding</i>	<ul style="list-style-type: none"> Under Ghana's VAT withholding scheme, the appointment of a VAT withholding agent is required who will withhold a portion (7%) of the 15% VAT payable to a trader and remit the same to the GRA. The remainder portion of the VAT charged will be payable to the VAT trader.
<i>reverse VAT on imported services</i>	<ul style="list-style-type: none"> Resident companies are required to account for the output VAT in respect of imported services rendered by non-residents through a reverse-charge mechanism to the extent that such service is utilised or consumed in Ghana, other than to make taxable supplies. Such VAT cannot be claimed as an input. A non-resident providing digital services or electronic commerce, other than through a registered VAT agent, is required to register for and pay VAT if it makes taxable supplies (irrespective of its level of turnover).
trade marks	
international conventions, treaties, and arrangements	<ul style="list-style-type: none"> Banjul Protocol (African Regional Intellectual Property Organization (ARIPO)) (local enabling legislation has yet to be enacted) Berne Convention Harare Protocol Lusaka Agreement Madrid Protocol (Incorporated into Ghanaian Law by virtue of the Trademarks (Amendment) Act) Paris Convention World Intellectual Property Organization Convention World Trade Organization / Trade-Related Aspects of Intellectual Property Rights (TRIPS)
first-to-file jurisdiction	<ul style="list-style-type: none"> Yes. This means that the first person or entity that applies for a trade mark will obtain registration and may prevent others from using it. This person or entity will have the rights thereto regardless of whether another has built a reputation using the mark in that country without trade mark registration.
classification	<ul style="list-style-type: none"> The International Classification of Goods and Services (Nice Classification) applies, in accordance with the Nice Agreement and its subsequent updates by the Nice Union Committee of Experts. A separate application is required for each class of goods and/or services.



categories of trade marks	<ul style="list-style-type: none"> Provision is made for: <ul style="list-style-type: none"> goods and service marks; collective marks; and certification marks.
filing requirements	<ul style="list-style-type: none"> Power of attorney, simply signed; the goods and/or services that will be used in connection with the trade mark; name and address of the owner of the trade mark; reproduction of the trade mark; and certified priority document (if applicable), with verified English translation.
procedure	<ul style="list-style-type: none"> Applications for trade mark registration should be submitted to the Trade Mark Office within Ghana's Registrar-General's Department. Applications to register collective marks are to be submitted to the specialised section within the Trade Mark Office. Applications are examined as to formal requirements and substantive requirements. If the application is accepted, the acceptance is advertised for opposition. After the expiration of the date allotted for opposition or if opposed but decided in favour of the applicant, the Registrar shall register the trade mark and publish a reference to it. A certification of registration is then issued to the applicant.
oppositions and non-use cancellations	<ul style="list-style-type: none"> Opposition may be lodged within two months following the date of advertisement, in accordance with the Trade Marks Act. Extension of the opposition period is possible at the discretion of the registrar. A registered trade mark may be cancelled on action by an interested party if it has not been used for a continuous period of five years after the date of registration.
duration and renewal	<ul style="list-style-type: none"> A trade mark registration is effective for an initial period of 10 years and, thereafter, renewable for further periods of 10 years.

ENS is a full-service law firm with significant experience and specialist expertise that spans all commercial areas of law, tax, forensics, and IP across Africa. For more information or assistance please contact:

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