

**THE SEVEN HUNDRED AND FIFTY - SECOND
ACT
OF THE PARLIAMENT OF THE REPUBLIC OF GHANA
ENTITLED
VALUE ADDED TAX (AMENDMENT) ACT, 2008**

An Act to amend the Value Added Tax 1998, (Act 546), to exempt telephone sets including mobile or cellular phones and satellite phones from the imposition of Value Added Tax.

DATE OF ASSENT: 28th March, .2008.

ENACTED by the President and Parliament:

First Schedule of Act 546 amended

The Value Added Tax Act, 1998 (Act 546), is amended in the First Schedule by the insertion after item 23 of this new item:

Item No.

"24. Telephone sets:

Description Telephone sets, including mobile or cellular phones and satellite phones as specified under the First Schedule to the Customs, Excise and Preventive Service (Duties and Other Taxes) Act: 1996, (Act 512)."

Date of *Gazette* notification: 28th March 2008.

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