

**Value Added Tax (Amendment) (No.2), 2008 Act 765**

**ARRANGEMENT OF SECTIONS**

*Sections*

1. Section 25 of Act 546 amended
2. Section 68 of Act 546 amended
3. First Schedule to Act 546 amended
4. First Schedule A to Act 546 repealed
5. First Schedule B to Act 546 amended
6. Second Schedule to Act 546 amended
7. Fifth Schedule to Act 546 amended

**ACT**

**OF THE PARLIAMENT OF THE REPUBLIC OF GHANA**

**ENTITLED**

**VALUE ADDED TAX (AMENDMENT) (NO.2)**

**ACT, 2008**

An Act to amend the Value Added Tax Act, 1998 (Act 546), to zero-rate locally produced pharmaceuticals, and to provide for related matters.

**DATE OF ASSENT: 13TH NOVEMBER 2008**

ENACTED by the President and Parliament:

Section 25 of Act 546 amended

1. Subsection 1 of section 25 of the Value Added Tax Act, 1998 (Act 546) referred to as the principal enactment is further amended by the substitution for paragraph (b) of

"(b) the supplies specified in items 2,3,4 and 5 of the Second Schedule to this Act where the Commissioner may refund the excess credit to the taxable person".

Section 68 of Act 546 amended

2. The principal enactment is amended in section 68 by the deletion of subsection (2) and the insertion of

"(2) Where a person who qualifies as a taxable person fails to apply for registration, the Commissioner may notify and direct the person in writing to apply to be registered within thirty days after service of the notice on that person.

(3) Where a person notified by the Commissioner fails to apply for registration, the Commissioner may issue a warrant as in Form B of the Fifth Schedule to lock up or seal off the business premises of that person until the person applies for registration.

(4) The Commissioner or an officer in the discharge of duties under this section or another section of this Act may seek the assistance of a police officer".

### **First Schedule to Act 546 amended**

3. The First Schedule to the principal enactment is amended

(a) by the substitution for items No. 12 and description of

<i>"Item No.</i>	<i>Description</i>
12. Medical supplies and	(a) Medical Services

service  
Pharmaceuticals

(b) Pharmaceuticals:

(i) Essential drugs as listed under Chapter 30 of the Harmonised Systems Commodities Classification Code, 1999, supplied by retail in Ghana

(ii) Imported special drugs determined by the Minister for Health and approved by Parliament as specified in First Schedule J>.:'

(b) by the addition of a new description (e) under item no. 14 "(e) agriculture (excluding locally manufactured agricultural machinery and other agricultural implements or tools.)"

#### **First Schedule A to Act 546 repealed**

4. The principal enactment is amended by the repeal of First Schedule A.

#### **First Schedule B to Act 546 amended**

5. The principal enactment is amended in First Schedule B by the re-numbering of First Schedule B as First Schedule A.

#### **Second Schedule to Act 546 amended**

6. The principal enactment is amended in the Second Schedule by the addition of item no. 5.

"5. Locally produced pharmaceuticals as determined by the Minister for Health and approved by Parliament".

**Fifth Schedule to Act 546 amended**

7. The fifth Schedule to the principal enactment is amended by the addition of a new Form B after Form A.

**"FIFTH SCHEDULE**

**FORM B WARRANT OF SEAL OFF**

**UNDER VALUE ADDED TAX ACT, 1998 (ACT 546) [SECTION 68  
(3)]**

To

.....  
.....

I.....  
..... Commissioner of

VAT by virtue of the powers vested in me by section 68 (3) of the VAT Act, 1998 (Act 546) do hereby authorise you to seal off, lock up or in any physical manner prevent ..... or any person from entering or gaining access to the business premises of ..... until .....

applies for registration under section 5 of the Value Added Tax Act, 1998 (Act 546). For the purpose of executing this warrant you are hereby authorised to request a police officer to assist to secure or break open any building or place.

Dated this ..... day of .....

.....  
.....

*ner of VAT"*

*Commissio*

Date of *Gazette* notification: