

EXEMPTION ACT, 1083 (2022)

This comes to inform the University Community about the passage of the new exemption Act, 1083 (2022) passed by the Parliament of Ghana and assented by the President on 12th September, 2022.

The Act regulates the application of tax exemptions and other exemptions and provides for related matters.

Per Sec 12 and 21 of the Act only items donated for educational and health purposes and Goods imported for use by International Agencies for purposes of a technical cooperation programme or project, shall be granted exemptions.

For all donations, the donor should attach a certificate of donation.

Before the exemption is granted the following procedure should be followed:

- (a) Application for Tax Exemption should be signed by the Vice Chancellor, addressed to the Minister of Finance through Ministry of Education for consideration.
- (b) The minister approves of the application in line with the Provisions in the ACT.

This is to advise the University Community members who are expecting Donations from outside the country or Technical Cooperation Assistance should forward the documents covering the donated items to the Logistics Directorate to enable the Directorate apply for tax exemption on their behalf.

Please, find, attached a copy of the Exemption Act, 1083 (2022) for ease of reference.

LOGISTICS DIRECTORATE

16TH MARCH, 2023