

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

ETS No. 127 - Strasbourg, 25.I.1988, as amended by the 2010 Protocol

GHANA

Compilation of Declarations currently in force ^(*) concerning

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Declarations contained in the instrument of ratification deposited with the Secretary General of the OECD on 29 May 2013 - Or. Engl. (*in force since 1 September 2013*)

ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:**
 - . Income tax;
 - . Petroleum income tax;
 - . Mineral royalties;
 - . Withholding tax on interest;
 - . Withholding tax on dividend;
 - . Withholding tax on goods and services.
- . **Article 2, paragraph 1.b.ii:** Capital gains tax.
- . **Article 2, paragraph 1.b.iii.A:** Gift tax.
- . **Article 2, paragraph 1.b.iii.C:** Value added tax.
- . **Article 2, paragraph 1.b.iii.D:** Excise Tax.

ANNEX B – Competent Authorities

The Commissioner-General of the Ghana Revenue Authority or an authorized representative.

Address:

Commissioner-General
Ghana Revenue Authority
GP 2202 Accra, Ghana

ANNEX C – Definition of the word "national" for the purpose of the Convention

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(*) Status as of 1 January 2021. For the Complete Chronology of declarations, please consult our website, rubric [Search](#).
Source: Council of Europe's Treaty Office on <http://conventions.coe.int>