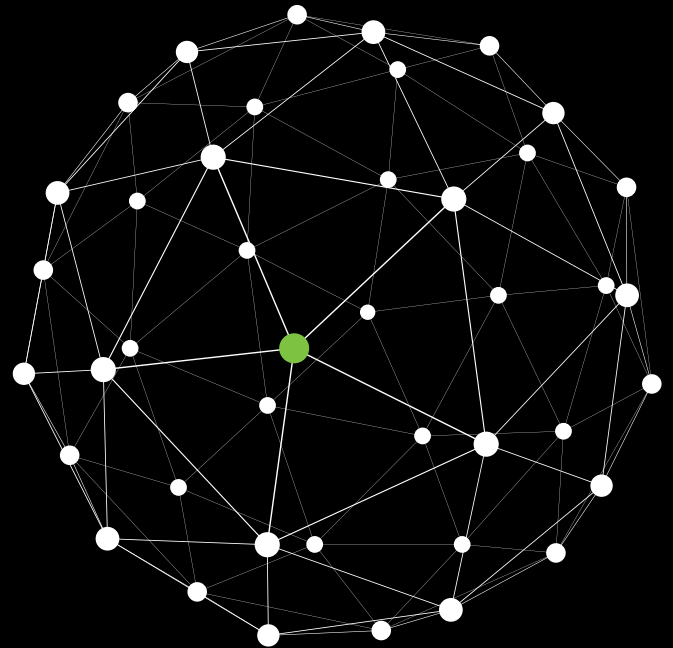


## GRA appoints new Withholding VAT Agents

The Commissioner-General (CG) of the Ghana Revenue Authority (GRA) has appointed additional companies to act as Withholding VAT agents in line with the provisions of the Value Added Tax (Amendment) (No. 2) Act, 2017 (Act 954).



The appointment will take effect from Tuesday, 1 October, 2019. From this date, the new Withholding VAT agents will be required to:

- withhold 7% of the taxable output value of standard rated VAT supplies;
- generate and issue serially numbered Withholding VAT Credit Certificates in the form prescribed by the CG to VAT suppliers; and
- submit monthly Withholding VAT returns together with payment of VAT withheld to the CG not later than the 15th day of the month immediately following the month to which the returns relate.

## What should appointed companies do?

Companies included in the list should consider taking the following steps to facilitate business dealings and ensure full compliance with the appointment:

- follow up with their GRA offices if they are yet to receive a formal GRA letter confirming the appointment;
- communicate the appointment to their (major) suppliers and implications of withholding VAT on invoice payments from the effective date;
- create a system to generate serially numbered Withholding VAT Credit Certificates; and
- develop a robust monitoring system to ensure compliance with the withholding and monthly filing requirements.



# List of Newly Appointed Withholding VAT Agents

1. Knight Pieshold (Ghana) Limited	45. Murray & Roberts Ghana Limited
2. Krane Construction Limited	46. Nordel Limited
3. Technip Ghana Limited	47. Petro Services Shipping Ghana Limited
4. National Health Insurance Authority	48. Stefanutti Stocks Ghana Limited
5. Scania West Africa Limited	49. Telesuprecon Ghana Limited
6. Comsys (GH) Ltd	50. Royal Crown Packaging Limited
7. Ghana Interbank Payment and Settlement Systems Limited	51. Spaklean Company Limited
8. IZWE Loans Ltd	52. Kezy-Bans Logistics & Investments Limited
9. Authentix Inc.	53. Equator Foods Ghana Limited
10. Willis Towers Watson Ghana Limited	54. Pamikor Limited
11. Mobicrane Limited	55. Lashibi Funeral Homes Limited
12. Main One Cable Company (Ghana) Limited	56. Savanna Diamond Company Limited
13. Aviat Networks Ghana Ltd	57. Amaja Oilfield Limited
14. J.V. Drivers Project Inc.	58. Apave Ghana Inspection Limited
15. Jasey Mining Services Limited	59. General Electrical International Inc
16. Masco Foods Limited	60. Ghana Rubber Estates Limited
17. Universal Hospitals Group Limited	61. K. Kansco Construction Limited
18. Dra Ghana Limited	62. Orsam Oil & Gas Limited
19. Permafex Industries Ghana Limited	63. Western Diamond Cement Limited
20. Extrail Support Services Limited	64. Al-Zulphar Company Limited
21. Stelin Automative and Trading Company Limited	65. Avnash Industries Ghana Limited
22. Ghana Shippers Authority	66. Conserveria Africana Ghana Limited
23. Halliburton Ghana Limited	67. Delta Agro Limited
24. Micheletti & Company Limited	68. Ecotel Technologies Limited
25. Netis Ghana Limited	69. Genser Energy Ghana Limited
26. Super Tech (STL) Limited	70. Sentuo Steel Limited
27. Voltic (GH) Limited	71. Western Rod and Wire Limited
28. Adwinsa Publications (Ghana) Limited	72. Wilmar Ghana Limited
29. Aerovote Security Printing GH Limited	73. Sethi Relity Limited
30. Aksa Energy Company Ghana Limited	74. Nuece Ghana Paints Industry
31. Amandi Investment Limited	75. Oil and Marine Agencies
32. Arla Foods Limited	76. New Crystal Health Services
33. Bauer Engineering Ghana Limited	77. Arkass Ghana Limited
34. Cluff Mineral Resources Limited	78. Baj Freight & Logistics
35. Continental Blue Investment Ghana Limited	79. African Consumer Products
36. E2 Consortium Limited	80. African Star Fisheries Limited
37. Ericsson AB (Ghana Branch)	81. Bunge Loders Crockan
38. Fox Cooling Company Limited	82. Continental Blue Investment
39. Grundfos Pumps Ghana Limited	83. Cargill Ghana Ltd
40. HTG Managed Services Limited	84. Power Projects Ghana
41. Infobip (Ghana) Limited	85. Kelvin GVG Limited
42. Instyle Industries Limited	86. University of Education, Winneba
43. Jobberman Ghana Limited	87. National Board for Small Scale Industries
44. Lemet Construction Company Limited	88. National Security Council Secretariat



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