

DOMESTIC TAX REVENUE DIVISION

**AMENDMENTS -INCOME TAX ACT, 2026 (ACT 1178)**

The Ghana Revenue Authority (GRA) announces for the information of the general public, especially Companies, Entities, Individuals, including Self-Employed Persons and Partnerships, that following the passage of the **Income Tax (Amendment) Act, 2026 (Act 1178)**, the income tax rates have been amended. The effective date of implementation is **September 1, 2026**.

**1. Review of Monthly and Annual rates of Income Tax for individuals**

| MONTHLY                 |                       |        | ANNUAL                  |                       |        |
|-------------------------|-----------------------|--------|-------------------------|-----------------------|--------|
| Year of Assessment 2026 | Chargeable income Gh¢ | Rate % | Year of Assessment 2026 | Chargeable Income Gh¢ | Rate % |
| First                   | 588.00                | -      | First                   | 7,056.00              | -      |
| Next                    | 80.00                 | 5.00   | Next                    | 960.00                | 5.00   |
| Next                    | 100.00                | 10.00  | Next                    | 1,200.00              | 10.00  |
| Next                    | 2,900.00              | 17.50  | Next                    | 34,800.00             | 17.50  |
| Next                    | 16,000.00             | 25.00  | Next                    | 192,000.00            | 25.00  |
| Next                    | 30,334.00             | 30.00  | Next                    | 363,984.00            | 30.00  |
| Exceeding               | 50,000.00             | 35.00  | Exceeding               | 600,000.00            | 35.00  |

**2. Increase in Turnover Threshold for Modified Taxation Scheme**

The turnover threshold for presumptive taxation under the Modified Taxation Scheme (MTS) has been increased. Individuals whose annual business turnover is more than **GH¢20,000** but does not exceed **GH¢750,000** will be subject to a presumptive tax of **3%** of their annual business turnover.

All are entreated to take note and be guided accordingly

Kindly get in contact with us by email on [info@gra.gov.gh](mailto:info@gra.gov.gh), call Toll-free number **0800-900-110** or by WhatsApp on **055-299-0000** and **020-063-1664**

COMMISSIONER-GENERAL

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