



REPUBLIC OF GHANA

MINISTRY
OF
FINANCE

GHANA CHAMBER OF MINISTERS

25 FEB 2026

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Date: 18 FEBRUARY 2026

REQUEST FOR SUBMISSION OF INPUTS

In the 2026 Budget Statement and Economic Policy, the Honourable Minister for Finance outlined a few policy actions to be undertaken in 2026 aimed at improving domestic revenue mobilisation, enhancing trade facilitation, and aligning Ghana's tax framework with emerging global standards and best practices.

2. In line with these policy directions, the Ministry of Finance, in collaboration with the Ghana Revenue Authority, has commenced preparatory work towards the comprehensive review of the Excise Duty Act, 2014 (Act 878), the Customs Act, 2015 (Act 891), and the Income Tax Act, 2015 (Act 896), including their subsequent amendments.

3. Recognising the important role played by the private sector, professional associations, and accounting and legal practitioners in the practical application of Ghana's tax laws, the Ministry considers it essential to obtain informed stakeholder inputs to enrich the review process.

4. The Ministry therefore invites your institution to submit written proposals, and reform suggestions on any aspects of the three Acts that, in your experience, require clarification, simplification, modernization, or alignment with international best practice.

5. The submission of inputs may cover, but not limited to the following:

- tax base and rate structures.
- valuation, classification, and transfer pricing issues.
- administrative procedures and compliance costs.
- enforcement, penalties, and interest provisions.
- use of technology and automation; and
- alignment with international conventions and regional protocols.

6. We would be grateful to receive the inputs by **Tuesday 13th March 2026**.

7. For further information or clarification, please contact Benjamin Ayesu-Kwafo on 0243232042/ Mawutor Anku on 0243392169 or via email: BKwafo@mofep.gov.gh/manku@mofep.gov.gh.

S. Amehura

SAMUEL D. ARKHURST
COORDINATING DIRECTOR (T)
FOR: MINISTER

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