



THE SIX HUNDRED AND EIGHTEENTH

ACT

OF THE PARLIAMENT OF THE REPUBLIC
OF GHANA
ENTITLED

FREE ZONE (AMENDMENT) ACT, 2002

AN ACT to amend the Free Zone Act, 1995 (Act 504)

DATE OF ASSENT: 5th April, 2002.

BE IT ENACTED by Parliament as follows

Section 34 of Act 504 amended

The Free Zone Act, 1995 Act 504 is amended in section 34 by the substitution for subsection (4) of the following subsection:

"(4) A foreign employee shall pay appropriate tax to the Government of Ghana on income earned in Ghana including income earned in the free zone during that period of work in accordance with existing income tax legislation and subject to the provisions of any double taxation agreement between the Government of Ghana and the Government of the foreign employee".

Date of Gazette notification: 12th April, 2002.