

OFFICE OF THE COMMISSIONER
DOMESTIC TAX REVENUE DIVISION
Tel. No. 0302 957272



GRA

DTRD/WHTE/03/2018

Our Ref. No.....

Your Ref. No.....

Off Starlets '91 Road
P.O. Box 2202,
Ministries, Accra

T: +233 (0) 302 957272
F: +233 (0) 302 664538
E: info@gra.gov.gh

www.gra.gov.gh

**The Managing Director,
Regimanuel Concrete Products Limited,
Accra.**

March 19, 2018

Dear Sir

**EXEMPTION FROM 3% WITHHOLDING TAX
ON THE SUPPLY OF GOODS
REGIMANUEL CONCRETE PRODUCTS LIMITED (TIN: C0003336905)**

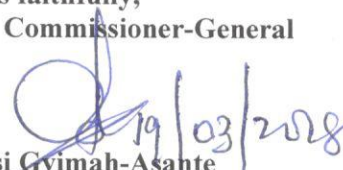
We write with reference to your company's letter submitted through the company's registered tax office, **Large Taxpayers Office of Ghana Revenue Authority**, requesting for exemption from withholding tax as a **supplier of goods**.

In view of the satisfactory tax record of **Regimanuel Concrete Products Limited**, the company is hereby granted an exemption from the deduction of **3% withholding tax** on payments for the **supply or use of goods** in accordance with Section 116(5)(c) of the Income Tax Act 2015 (Act 896).

The exemption runs from **March 19, 2018 to June 30, 2018**.

However, as an additional condition for the renewal of the exemption which is in accordance with Section 116(6) of the Income Tax Act 2015 (Act 896), you are required to submit, at the end of every calendar quarter, a list of particulars of all payments which would have suffered withholding taxes but for the exemption granted.

**Yours faithfully,
For: Commissioner-General**


**Kwasi Gyimah-Asante
Commissioner
Domestic Tax Revenue Division**

cc: Commissioner-General
Deputy Commissioner (LTO)





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**The Managing Director,
Regimanuel Concrete Products Limited,
Accra.**

March 19, 2018

Dear Sir

**EXEMPTION FROM 7.5% WITHHOLDING TAX
ON THE SUPPLY OF SERVICES
REGIMANUEL CONCRETE PRODUCTS LIMITED
TIN: C0003336905**


We write with reference to your company's letter submitted through the company's registered tax office, **Large Taxpayers Office of Ghana Revenue Authority**, requesting for exemption from withholding tax as a **supplier of services**.

In view of the satisfactory tax record of **Regimanuel Concrete Products Limited**, the company is hereby granted an exemption from the deduction of **7.5% withholding tax** on payments for the **supply or use of services** in accordance with Section 116(5)(c) of the Income Tax Act 2015 (Act 896) as amended by Income Tax (Amendment) Act, 2016 (Act 907).

The exemption runs from **March 19, 2018 to June 30, 2018**.

However, as an additional condition for the renewal of the exemption which is in accordance with Section 116(6) of the Income Tax Act 2015 (Act 896), you are required to submit, at the end of every calendar quarter, a list of particulars of all payments which would have suffered withholding taxes but for the exemption granted.

**Yours faithfully,
For: Commissioner-General**


**Kwasi Gyimah-Asante
Commissioner
Domestic Tax Revenue Division**

cc: Commissioner-General
Deputy Commissioner (LTO)

