

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



GRA

DTRD/WHTE/07/2018

Our Ref. No.....

Your Ref. No.....

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**The Managing Director,
Deloitte & Touche,
Accra.**

July 19, 2018

Dear Sir

**EXEMPTION FROM 7.5% WITHHOLDING TAX
ON THE SUPPLY OF SERVICES
DELOITTE & TOUCHE (TIN: C0004078608)**

We write with reference to your company's letter submitted through the company's registered tax office, **Osu Medium 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 **Deloitte & Touch**, 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 **July 19, 2018 to December 31, 2018**.

However, as an additional condition for the renewal of the exemption which is in accordance with Section 116(6) of the Income Tax 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**

A handwritten signature in blue ink, appearing to read "Vivien Adusei", is written over the name and title of the Deputy Commissioner.

**Vivien Adusei (Mrs.)
Deputy Commissioner (STO)
For: Commissioner (DTRD)**

cc: Commissioner-General
Deputy Commissioner (MTO)
Assistant Commissioner (Osu MTO)

