

NATIONAL HEALTH INSURANCE Act 971  
(AMENDMENT) ACT, 2018

ARRANGEMENT OF SECTIONS

*Section*

1. Section 47 of Act 852 amended
2. Section 51 of Act 852 amended
3. Repeal

Act



REPUBLIC OF GHANA

# ACT

## OF THE PARLIAMENT OF THE REPUBLIC OF GHANA ENTITLED NATIONAL HEALTH INSURANCE (AMENDMENT) ACT, 2018

AN ACT to convert the National Health Insurance Levy into a Levy which is not subject to the input-output method of computation and to provide for related matters.

DATE OF ASSENT:

PASSED by Parliament and assented to by the President:

### Section 47 of Act 852 amended

1. The National Health Insurance Act, 2012 (Act 852), referred to in this Act as the "principal enactment" is amended in section 47 by the substitution for subsection (3) of

"(3) The Levy is not subject to an input tax deduction.

(4) Any goods on which the Value Added Tax Flat Rate is imposed is not subject to the levy."

### Section 51 of Act 852 amended

2. The principal enactment is amended by the substitution for section 51 of

"Collection of the Levy

*National Health Insurance  
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51. (1) The Ghana Revenue Authority is responsible for the collection of the Levy.

(2) The Revenue Administration Act, 2016 (Act 915) applies for administration of the Levy.

(3) The Value Added Tax Act, 2013 Act (870) applies with the necessary modifications to the collection of the Levy.”.

**Repeal**

3. The National Health Insurance (Amendment) Act, 2015 (Act 888) is repealed.

Date of Gazette notification:

Act

*National Health Insurance  
(Amendment) Act, 2018*

This printed impression has been carefully compared by me with the Bill which was passed by Parliament on the .....<sup>27<sup>th</sup></sup> day of JULY, 2018..., and found by me to be a true copy of the Bill.

31-07-2018

Date of certification:

  
Clerk to Parliament

I hereby certify that power to pass this Act has been conferred on Parliament in accordance with the relevant provisions of the Constitution.


31<sup>st</sup> July, 2018

Date of certificate

  
Speaker

I hereby signify assent to this Bill.

31<sup>st</sup> July 2018  
Date of Assent:

  
President