

# GHANA REVENUE AUTHORITY

Our Ref. No. CG/GRA/E-LEVY/04/25

Your Ref. No. ....



# GRA

Office of the Commissioner  
Domestic Tax Revenue Division  
Head Office, Accra

April 2, 2025

**THE CHIEF EXECUTIVE OFFICER  
ALL CHARGING ENTITIES**

Dear Sir/Madam,

**NOTICE TO ALL CHARGING ENTITIES:**  
**GUIDELINES ON THE ABOLITION OF THE ELECTRONIC TRANSFER LEVY (E-LEVY)**

We wish to inform you of that the President of the Republic of Ghana has assented to the Electronic Transfer Levy Act, 2022 (Act 1075) and the Electronic Transfer Levy (Amendment) Act, 2022 (Act 1089) bill, which abolishes the 1% E-Levy. This is expected to take effect from today 2nd April 2025.

In accordance with our previous communication regarding implementation guidelines, this letter serves as formal authorization for you to proceed with the deployment of the "no charge" configuration on your platforms.

We wish to communicate the following guidelines:

1. The GRA Electronic Transfer Levy Management and Assurance System (ELMAS) will automatically return a "no charge" on all transactions posted to it by entities from midnight.
2. Charging Entities must cease applying the 1% E-Levy from midnight on all their channels.
3. Charging Entities must immediately process refunds for any E-Levy amounts deducted from customers effective today 2<sup>nd</sup> April 2025. Entities are to establish an expedited refund process to handle such cases promptly and maintain proper documentation of all refunds processed. Reports of such refunds must be submitted to GRA.
4. Charging Entities are to take the necessary steps to file and pay all outstanding E-Levy charged and collected on all transactions that occurred before 2<sup>nd</sup> April 2025.

**Integrity. Fairness. Service.**

[www.gra.gov.gh](http://www.gra.gov.gh)

**Domestic Tax Revenue Division (DTRD)**

Head Office: Off Startlets '01 Road, Opposite Accra Sports Stadium, P. O. Box 2202, Ministries, Accra. Hotline: 0800000102 E:info@gra.gov.gh


5. For effective reconciliation and in accordance with Section 33A of the Revenue Administration Act, 2016 (Act 915) as amended, entities must continue to post all electronic transfer transactions to ELMAS until further directives are provided.
6. All entities must maintain electronic transfer records for at least six (6) years as stipulated in Section 27(3) of the Revenue Administration Act, 2016 (Act 915).

Please be informed that failure to comply with the above directives constitutes an offence and sanctions will be imposed as prescribed by law.

GRA will conduct regular compliance checks to ensure adherence to these directives. For any clarification or assistance regarding these directives, please contact the E-Levy Technical Support Team at [[levysupport@gra.gov.gh](mailto:levysupport@gra.gov.gh)].

Thank you for your cooperation and compliance.

Yours faithfully,

 2/4/2025

**EDWARD APENTENG GYAMERAH**  
**COMMISSIONER, DOMESTIC TAX REVENUE DIVISION**  
**FOR: COMMISSIONER-GENERAL**

CC: COMMISSIONER-GENERAL  
DEPUTY COMMISSIONER OPS 1  
HEAD, E-LEVY UNIT