

# GHANA REVENUE AUTHORITY

Our Ref. No. DTRD/WHTE/01/2026

Your Ref. No. ....



# GRA

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

January 2, 2026

**The Managing Director  
E. K Bonsu Limited  
Suame, Kumasi**

Dear Sir,

**EXEMPTION FROM 3% WITHHOLDING TAX ON THE SUPPLY OF GOODS  
E. K BONSU LIMITED (TIN: C0004051246)**

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

In view of the satisfactory tax record of **E. K Bonsu 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 **January 2, 2026 to June 30, 2026**.

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.

**Please note that, the exemption does not apply to payment made by Government Agencies including Controller and Accountant General and the Ghana Revenue Authority.**

Yours faithfully,

**Dr. Martin Kolbil Yamborigya  
Ag. Commissioner, Domestic Tax Revenue Division  
for: Commissioner-General**



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Cc: Commissioner-General  
Deputy Commissioner (Ops 2)  
The Area Director (Kumasi Area)  
The Head (Suame TSC)

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**Domestic Tax Revenue Division (DTRD)**