

# IT Investment in Ghana



## Business Environment

- CORPORATE TAX - 25% for all companies
- CUSTOMS DUTIES - 100% duty exemptions for plant, machinery, equipment and parts thereof.
- TAX HOLIDAYS - Real Estate for 5 years
- OTHER TAX CONCESSIONS
- Accelerated depreciation allowances at the rate of 50% per annum for 2 years for plant expenditure and 20% per annum for 5 years for building expenditure.
- Loss-Carry-Over of 5 years in all sectors
- Additional benefits exist for companies registered as Free Zone companies
- Fast track Commercial Courts to facilitate adjudication and settlement of cases

## Infrastructure

- Offers a range of property options including factory shells, office space & serviced lands.
- Dedicated utility supplies such as water, electricity and telecommunication at affordable rates.

## Communications

- VOIP is legal for BPO/ITES purposes
- CDMA, GSM and WiMAX Commercially Available



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**Special Incentive Package** In addition to existing incentives, Government of Ghana is open to discuss customized incentive options to meet specific business requirements

## Business Environment

- Offer visa processing and working permits for all expatriates
- Offer a one-stop-shop for all business registrations and grant assessment
- Offer a range of property options including warehouse shells, office space and serviced lands at half the existing cost up to 500 seater capacity

### **Tax-free on the following ITES/BPO equipment for 5 years.**

- Telecommunication , data communication and network equipment e.g. VSAT hub and terminals, Microwave, Broadband radios, routers, switches, Firewall, WiMAX equipment, cellular equipment
- Software including operating systems, application systems, biometric software, identity management software, computer based training software, CRM Software
- Bandwidth compression software and hardware
- Solar or Thermal powered generators
- 30 to 60 seater- buses for staff Servers, Desktops, Storage Area Network, UPS

No conditions or restrictions on the repatriation of dividends or net profits



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