

OPPORTUNITIES FOR INVESTORS

- Agriculture and agro-processing
- Manufacturing
- Tourism
- Renewable Energy
- Oil and Gas
- Infrastructure
- Financial services
- Education
- ICT
- Health



GIPC REGISTERED PROJECTS FROM CHINA – SEPT. '94 TO SEPT. 2018

SECTOR	No. OF PROJECTS	FDI(\$)
Agriculture	17	46,255,692.00
Building & cons.	59	315,687,728.90
Export Trade	18	8,408,166.00
General Trade	220	181,402,040.31
Liaison	15	122,588,213.00
Manufacturing	306	1,813,425,955.41
Service	143	677,745,360.93
Tourism	88	12,931,534.69
Total	866	3,178,444,691.24



SOME CHINESE COMPANIES OPERATING IN GHANA

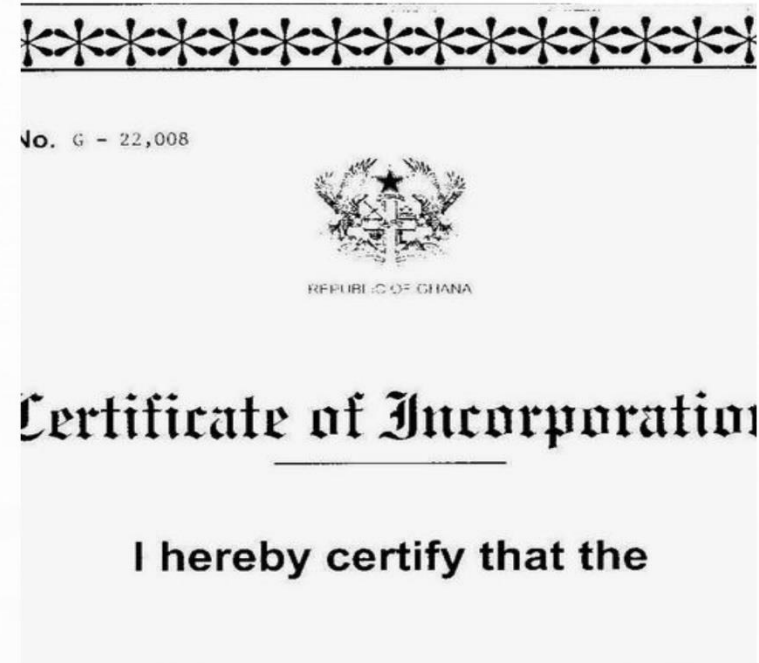
- SINOHYDRO GHANA LIMITED
- TWYFORD CERAMICS COMPANY LIMITED
- AFRICA WORLD AIRLINES
- STARTIMES DEVELOPMENT GHANA COMPANY LIMITED
- HUAWEI AGRICULTURAL DEVELOPMENT CENTRE
- SUNDA GHANA LIMITED
- WANGKANG GHANA CERAMIC LIMITED
- CHINA HARBOUR ENGINEERING COMPANY LIMITED

INVEST IN 3 EASY STEPS

Step 1 - Registration with Registrar General's Department

Step 2 - Minimum Equity Contribution

Step 3 – Registration with GIPC



MINIMUM CAPITAL REQUIREMENT

Joint Ventures (JV) with Ghanaian partners are encouraged, 100% foreign participation is permissible

Equity:

- US\$200,000 for JV with Ghanaian partner (Min.10%)
- US\$ 500,000 for 100% foreign ownership
- US\$ 1,000,000 for trading activity (Min. 20 Skilled Ghanaians)

Exemptions:

- Portfolio investment
- Manufacturing and export trade enterprises
- Foreign spouse of a citizen of Ghana
- Dual nationals

INVESTMENT INCENTIVES

- Guarantee against expropriation
- Custom duty exemption on plant, machinery and equipment
- Accelerated depreciation for plants and buildings,
- Full repatriation of dividends and net profit attributed to investment
- Transfer of funds in respect of servicing of foreign loans
- Transfer of funds after liquidation
- Losses carry forward apply to the following businesses.
 - Those in specified priority areas: five years
 - other areas: three years

INVESTMENT INCENTIVES

Locational Incentives for Agro-processing Companies

After the five-year concessionary period (1% for five years from start of operation), agro-processing enterprises which use agricultural raw materials as their main inputs have corporate tax rates fixed according to their location:

- Accra/Tema 20%
- Other regional capitals (except Northern, Upper East and Upper West regional capitals) 15%
- Outside regional capitals 10%
- Northern, Upper East and Upper West regions (capitals and all other locations) 5%

INVESTMENT INCENTIVES (Sector Specific)

SECTOR/ACTIVITY	CONCESSIONARY TAX RATE	TAX RATE AFTER CONCESSIONARY PERIOD
Tree crop farming	1% for 10 years from start of operation	25%
Cash crops/farming livestock, other than cattle or fish	1% for 5 years from start of operation	25%
Cattle farming	1% for 10 years from start of operation	25%
Agro-processing business – converting fish, livestock into edible canned products	1% for 5 years from start of operation	25%
Income from a cocoa by-product business	1% for 5 years from start of operation	25%
Income of a company from a waste processing business	1% for 7 years from start of operation	25%
The income of a venture capital financing	1% for 10 years from start of operation	25%

INVESTMENT INCENTIVES (Sector Specific)

Locational Incentives for Manufacturing Companies

- Manufacturing industries located in regional capitals other than Accra and Tema 25%
- Elsewhere 50%

CONCLUSION

- Ghana is open for business
- There is strong government support for investors
- There is a transparent and functional legal framework to ensure the success of every investment