



Navigating taxation - 2025

Senegal

December 2025

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Introduction

In this publication, all currency references are in West African CFA Franc (XOF), which was approximately USD 0.0018 as at 2 December 2025.

Effective 1 April 2025, PwC Ghana coordinates tax services for clients with interests in Senegal. For any questions arising from this guide, please contact any of the tax Partners/Directors on page 7.

Although we have taken all reasonable care in compiling this publication, we do not accept responsibility for any errors or inaccuracies that it may contain. This guide has been prepared for quick reference, and action should not be taken on the strength of the information contained herein without obtaining professional advice.

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A brief profile of PwC

About us

Global overview

At PwC, we help clients build trust and reinvent so they can turn complexity into competitive advantage. We're a tech-forward, people-empowered network with more than 364,000 people in 136 countries. Across audit and assurance, tax and legal, deals and consulting we help clients build, accelerate and sustain momentum. Find out more at www.pwc.com.

Our global values

We are driven by our global values of Act with integrity, Make a difference, Care, Work together and Reimagine the possible. We strive to deliver what we promise, work together as a team, and become a more purpose-led and values-driven firm.



In Africa, PwC is the largest provider of professional services, with over 400 partners and over 10,000 people located in 14 countries. This enables us to provide clients with seamless and consistent service, wherever they are located on the continent.

PwC Ghana

We offer professional services to both the private and public sectors in the following industries:

Consumer and Industrial Products and Services

Energy, Utilities and Resources

Financial Services

Government and Public Sector
(Including Donor Agencies and NGOs)

Audit and Assurance Services

Our audit approach is tailored to suit the size and nature of your organisation and draws upon our extensive industry knowledge. As leaders in the development of non-financial performance reporting, we help our clients respond to the need for greater transparency, improved corporate governance and business models based on the principle of sustainability. Every engagement is considered unique and is executed to ensure value creation. We assist shareholders and other stakeholders by providing an independent opinion and reports that add credibility to financial information. We assist audit committees in discharging their corporate governance and compliance responsibilities. We provide clearance to group auditors so that they are able to meet group reporting requirements. And we assist management by providing observation and advice on financial reporting and business issues.

Risk Assurance Services

Our risk assurance services consist of a portfolio of inter-related solutions developed around the themes of risk, controls and assurance. These services draw on skills and competencies that are fundamental to the delivery of a high-quality financial audit.

The risk assurance services we offer manage the following four areas of risk:

- Financial/Commercial
- Operational
- Organisational
- Compliance/Regulatory.

Tax and Legal services

PwC is the leading provider of tax services worldwide. We understand your business and economic environment and we combine this with specialist tax knowledge to help you navigate complexity. We provide services in the areas of direct tax, indirect taxes, transfer pricing, international tax and mergers and acquisitions, tax reporting and strategy, people and organisation and company secretarial and immigration services.

As regards accounting, we assist with preparing the monthly cash book and bank reconciliations, keeping other subsidiary ledgers, and creating financial summaries such as the trial balance, income statement, and balance sheet.

Consulting and Deals

We help organisations to work smarter and grow faster. We consult with our clients to build effective organisations, innovate and grow, reduce costs, manage risk and regulation and leverage talent. Our aim is to support you in designing, managing and executing lasting beneficial change. We offer services in the following areas:

Deals

- Transactions
- Business recovery

Consulting

- People and change
- Finance and accounting
- Strategy and operations
- Technology solutions
- Forensics and investigative Services

Sustainability and climate change services

Organisations today operate in a complex environment with growing pressures from many angles. These include the need for transparency from stakeholders; consumer pressure (licence to operate); growing and changing risks to business models and supply chains; and increased competition for efficiency and growth opportunities attained through access to new products and markets.

Our sustainability experts help our clients in defining their sustainability strategy, advising on policy, operational change, risk management, reporting, monitoring and assuring their progress – all through a sustainability lens. We help our clients integrate environmental, social and governance issues into their operations and embrace the challenges of today's business environment as opportunities for long-term and sustainable growth.

PwC Ghana Business School

For PwC, developing people and sharing knowledge are central to how we do business. We believe it is pivotal to the achievement of growth in our firm, our clients' businesses, industries and the broader economy.

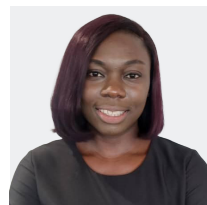
PwC's Business School is not a traditional learning institution. Due to our deep experience and knowledge of our clients' businesses and the industries in which they operate, we are subject matter experts in a variety of areas. PwC's Business School is therefore focused on delivering relevant learning and development solutions based on this knowledge, as well as offering public courses on selected topics and a wide range of bespoke training solutions tailored to the needs of organisations.

For more information on the Business School please visit our website: <https://www.pwc.com/gh/en/about-us/business-school.html>.

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01

Direct taxation

Income liable to tax

In Senegal, both individuals and companies are subject to annual taxation. Income tax is charged on the income of both resident and non-resident persons.

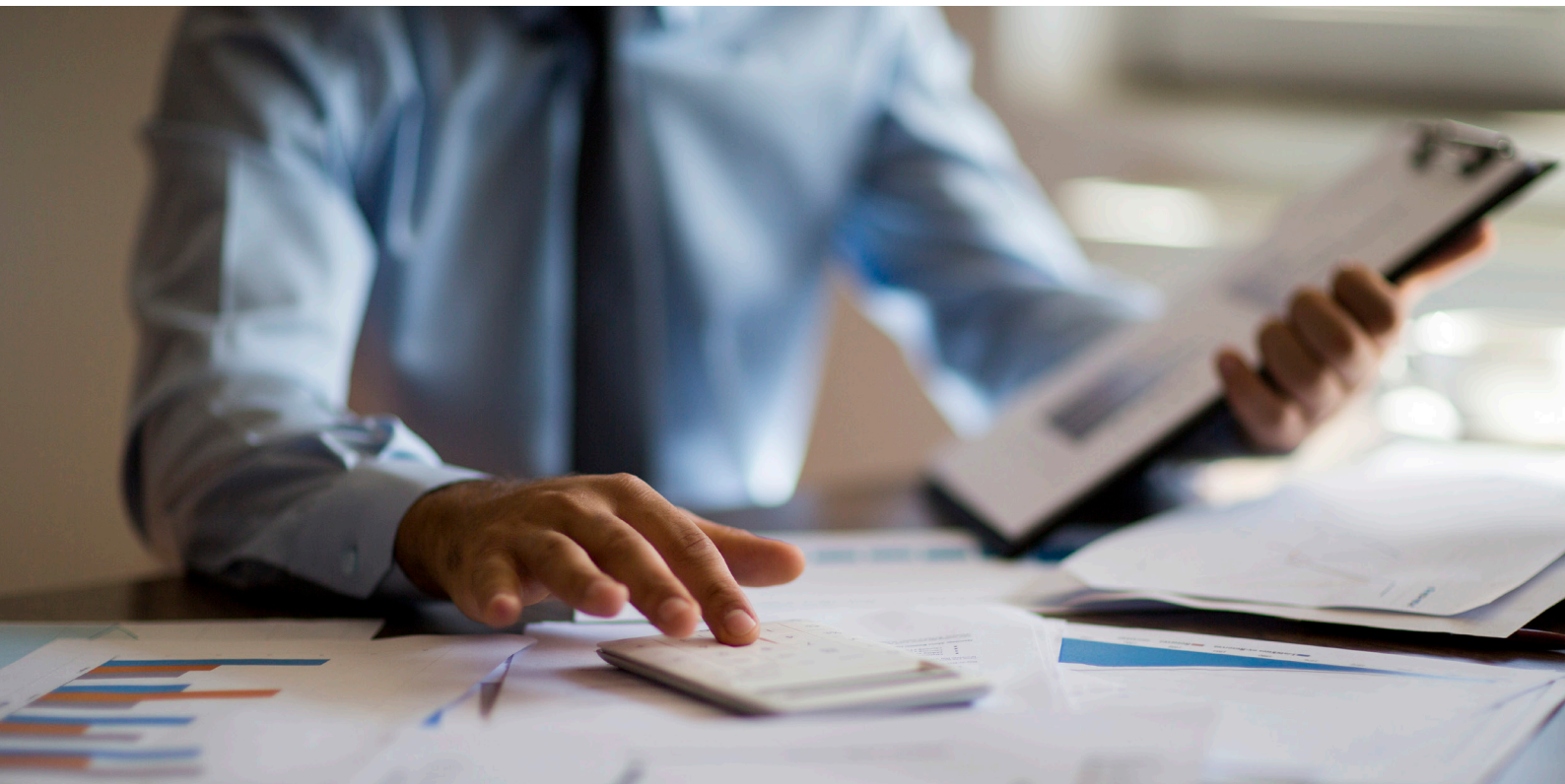
Resident individuals are taxed on their worldwide income, while the non-residents are taxed only on income sourced in Senegal. Corporate tax in Senegal is payable on profits made by businesses operating in the country.

Resident individuals

An individual is generally considered a tax resident in Senegal if they

- have their permanent home or main place of residence in Senegal;
- carry out a professional activity in Senegal, salaried or not, unless they can prove that the activity is carried out on an ancillary basis; and
- have Senegal as the centre of their economic interests.

A company is resident in Senegal if its registered office, centre of activity, or management is located in Senegal.



Taxation of individuals

Subject to the provisions of international agreements on double taxation, any person who lives in Senegal or earns income from Senegalese sources is subject to Senegalese income tax.

Individuals whose tax residence is in Senegal, regardless of their nationality, are required to pay income tax on all their earnings, whether those earnings come from within Senegal or from abroad.

Individuals whose tax residence is outside Senegal, regardless of nationality, are non-residents for Senegal tax purposes, and taxed on income that originates from Senegal.

Annual tax rates on personal income

Taxable Income (XOF)	Tax Rate**
0 – 630,000	0%
630,001 – 1,500,000	20%
1,500,001 – 4,000,000	30%
4,000,001 – 8,000,000	35%
8,000,001 – 13,500,000	37%
13,500,001 – 50,000,000	40%
Above 50,000,000	43%

Individuals who are exempt from tax include:

- Individuals whose net taxable income does not exceed XOF 630,000; and
- Foreign diplomats.

Minimum personal income tax ('MPIT')

In addition to the Personal Income Tax ('PIT'), all employees are liable to pay a minimum personal income tax, alongside the PIT withheld. This tax is collected for the benefit of local authorities.

This tax is based on the employee's gross income, including benefits in cash and kind.

The amount of tax per year using the lump-sum schedule is as follows:

Taxable Income (XOF)	MPIT (XOF)
0 – 599,999	900
600,000 – 999,999	3,600
1,000,000 – 1,999,999	4,800
2,000,000 – 6,999,999	12,000
7,000,000 – 11,999,999	18,000
Above 12,000,000	36,000

Individuals who are exempt from the minimum tax include, among others:

- The needy ;
- Noncommissioned officers and enlisted men during their legal period of their service;
- War disabled or discharged soldiers;
- Persons under qualifying medical treatment; and
- The visually impaired.

Employment income

Taxable employment income includes public and private salaries, wages, allowances, emoluments, benefits in money or in kind, and pensions and life annuities.

The valuation of benefits in kind, considered as components of remuneration for tax purposes, is carried out according to the following scale of notional values published by the tax administration:

Benefit	Notional Value (XOF)
Accommodation - Per room in Dakar region	33,500 per month
Accommodation - Other major cities	20,000 per month
Accommodation - Rest of the country	13,500 per month
Domestic servants - Watchman/gardener	61,700 per month
Domestic servants - Cook or waiter	92,500 per month
Water	10,500 per month
Electricity	30,200 per month
Company car	26,000 or XOF 77,500 per month (depending on horsepower)
Telephone	67,000 per month



Exemption

When determining an individual's employment tax liability, certain types of income are exempt from taxation. These exemptions include:

- Qualifying salaries of foreign diplomats and consular agents;
- Family-related allowances and pensions granted under existing legislation;
- Reimbursements for job-related expenses;
- Lump-sum expense allowances within limits set by the Minister of Finance;
- Severance, statutory retirement, and death benefits under labour law;
- Life annuities and temporary indemnities for workplace accident victims;
- Indemnities from negotiated departures under social plans or restructuring;
- Employer contributions and insurance premiums within deductible limits;
- Capital gains on the sale of securities, in or any other form of an approved collective investment scheme ; and
- Health insurance contributions, up to 10% of gross salary.

Allowable deductions

The following expenses are deductible from overall income, subject to limitations:

- Qualifying pensions contributions;
- Life insurance premiums within approved limits;
- Payments made to charities, organizations, associations, foundations, or similar establishments; and
- Interest on loans payable by the taxpayer for the acquisition, maintenance, or repair of their principal residence located in Senegal.

Social security contributions

Employers in Senegal are required to contribute to social security schemes covering family benefits, industrial accidents, and occupational diseases. Additionally, both employers and employees share responsibility for retirement contributions and medical coverage. Below is a summary of the applicable rates and bases:



Sector	Employer (%)	Employee (%)	Max monthly basis (XOF)
Family	7	0	63,000
Industrial accident/ occupational disease	1 to 5	0	63,000
Illness (non-work related)	2 to 7.5	2 to 7.5	250,000

Retirement contributions

Regime	Employer (%)	Employee (%)	Max monthly basis (XOF)
General	8.4	5.6	432,000
Executive	3.6	2.4	1,296,000

Employment medical coverage

Employers are required to provide medical coverage for all employees. The level of coverage depends on the agreement with the provider. Typically, employees are reimbursed for 80% of medical expenses, although the law allows a range between 50% and 80%.

The contribution rate is 6%, applied to a base amount between XOF 60,000 and XOF 250,000, and is shared equally by the employer and the employee.

Property income

This is income from built and undeveloped real property in Senegal and ancillary rights (e.g., billboard rights, quarry/subsoil royalties). This is taxable when not taxed as a business.

Gross income from rented buildings or parts of buildings consists of the rent received by the owner, increased by expenses normally borne by the owner but charged to tenants under the lease, and reduced by expenses paid by the owner on behalf of the tenants.

Imputed rent on a self-occupied property is not taxable. However, if the property is made available free of charge to a third party without a legal obligation, the notional rental value becomes taxable.



Deductible property expenses for determining net income include:

- Management fees and remuneration of caretakers and concierges, borne by the owner;
- Interest on debts contracted for the acquisition, construction, maintenance, or repair of properties;
- A flat-rate deduction of 30% of gross income, representing maintenance and repair costs, management fees, insurance, and depreciation ; and
- Property tax on built or unbuilt properties.

Taxpayers who receive property income exceeding the annual gross threshold XOF30,000,000 must declare, no later than 30 April each year, the amount of their taxable net income for the previous year using the official income tax return form.

Income from securities

Income from transferable securities (IRVM) covers dividends and similar proceeds from shares and founders' shares, income from interests in entities whose capital is not divided into shares, directors' fees and comparable board remunerations, and interest and proceeds from bonds, public bills and other negotiable debt instruments, including lots and redemption premiums.

“Distributed income” includes:

- profits or income not transferred to reserves or incorporated into capital ; and
- monies or securities made available to members, shareholders or unit-holders and not deducted from profits .

Taxable distributed income is determined by comparing successive balance sheets.

The following are exempt:

- Interest, arrears, and all other income from bonds, government securities, and other negotiable debt instruments issued by:
 - » The State, municipalities, and public institutions not engaged in profit-making activities;
 - » The Agricultural Bank;
 - » The National Agricultural Credit Fund of Senegal;
 - » The French Development Agency; and
 - » Cooperatives or unions of cooperatives established and operating in accordance with current regulations.



Tax administration - individuals

Taxpayers are required to file an annual declaration of income earned in the previous year, which must be signed and filed before May 1 each year.

The PIT instalment schedule requires the first payment within the first 15 days of February and the second by 30 April. Individuals earning income from industrial, commercial/non-commercial, or property activities must settle the final balance by 15 June. Each instalment is a third of the taxes for the previous year.

For employment income subject to withholding, deadline is the 15th of the following month.

Corporate tax

Taxable persons

Corporate income tax is imposed on profits made in the country. Any profits generated by businesses operating in Senegal are deemed to be sourced in Senegal and are therefore subject to corporate tax.

Taxable persons include:

- Joint stock companies;
- Limited liability companies, except single shareholder limited liability companies where the sole shareholder is an individual;
- Non-trading companies;
- Limited partnerships;
- Joint ventures ; and
- Public establishments, state or local authority bodies, among others.

Exempt persons

The Senegalese tax law grants corporate tax exemptions for specific organisations that pursue social, cooperative, or non-profit purposes. These include:

- Consumer purchasing groups;
- Agricultural cooperatives and their associations;
- Mutual aid societies;
- Rural development and management companies, provided that at least 80% of their resources consist of public subsidies;
- Private non-profit-making associations or bodies ; and
- Public establishments, local authorities, and other non-profit legal entities governed by public law, except for income from renting property (built or unbuilt) and income earned as members of co-ownership property companies.



Determination of taxable profit

Profit is determined after all expenses which meet the following criteria are deducted:

- Expense which are incurred in the direct interest of the company or relating to the normal management of the company;
- Expenses supported by sufficient evidence;
- Expenses resulting in a reduction in the company's net assets;
- Expenses included in the financial year in which they were incurred; and
- Expenses that contribute to the formation of income not exempt from income tax.

Allowable deductions include;

- General overheads;
- Financial charges, subject to some limitations;
- Payments made to bodies recognised as being in the public interest;
- A proportion of head office expenses incurred by foreign companies carrying on business in Senegal; and
- Insurance premiums or contributions.

Rates of tax

Profits from businesses operated in Senegal are deemed to have been made in Senegal. Non-residents are generally taxed via the existence of a permanent establishment (PE) or on their Senegal-sourced income.

The corporate tax rate is set at 30% of taxable profit.

Minimum corporate tax

A flat-rate minimum corporate tax is payable by companies or legal entities who are loss-making.

To determine the flat minimum tax, a rate of 0.5% is applied to the previous year's turnover (excluding taxes). The total tax liability should not exceed XOF 5 million.

The following are exempt:

- Companies that started operations in the year before the tax year or closed their first balance sheet that year, provided their financial year does not exceed 12 months;
- Companies engaged solely in publishing, printing, or selling periodicals;
- Companies that ceased all activity before 1 January of the tax year and are not liable for Local Economic Contribution;
- Holders of mining or petroleum exploration permits during the exploration and development phases. Exemption is valid for 3 years from first production; and
- New companies not classified under the large taxpayers department. Exemption is valid for 3 years from the date of their creation.

Taxable period

The tax year in Senegal aligns with the calendar year running from 1 January to 31 December.

Tax return

Taxpayers are required to file their annual corporate tax returns by 30 April of the year following the tax year.



General matters

Permanent establishment

Corporate tax is assessed in the name of each company for all taxable activities in Senegal, at its registered office or, if none exists, at the place of its principal establishment. Foreign companies with registered offices outside Senegal are taxed at their principal establishment in Senegal, based on the results of operations carried out locally.

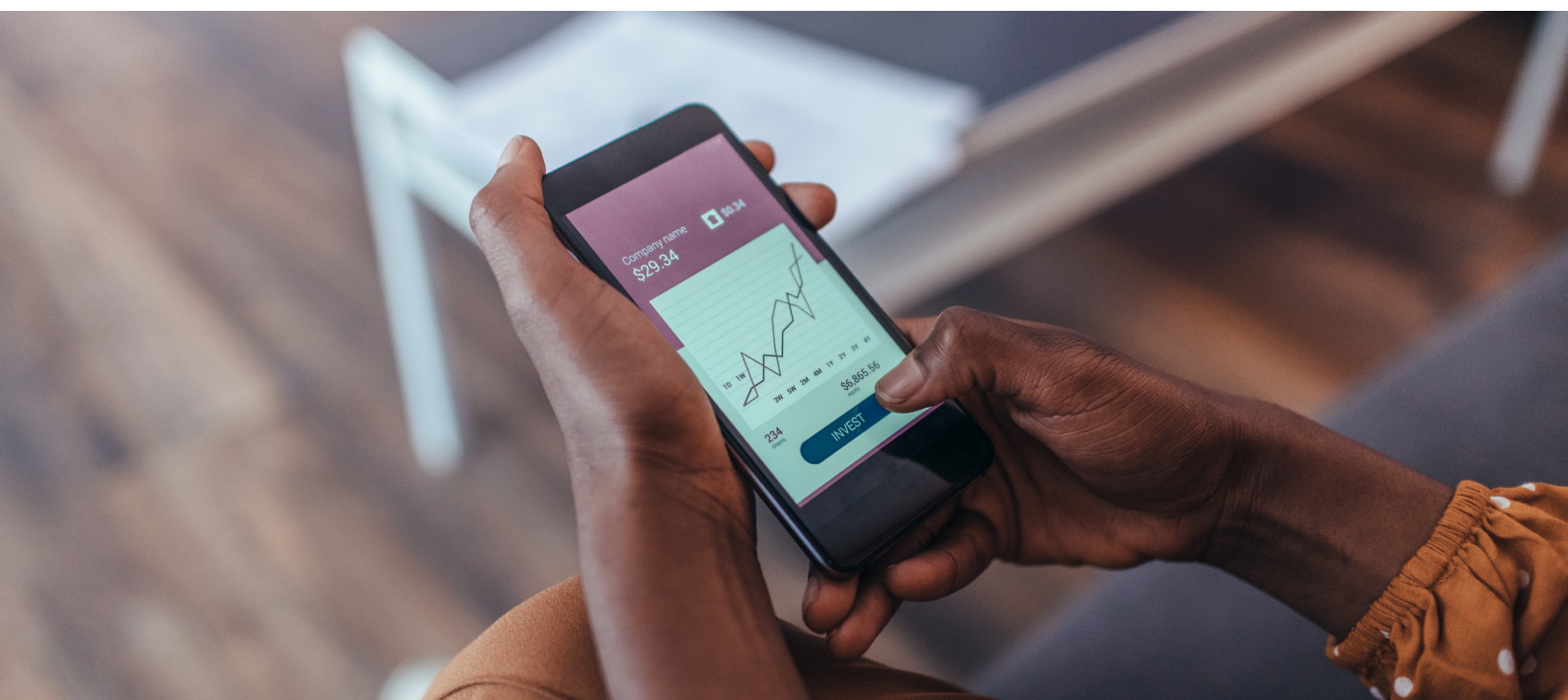
Profits attributable to a Senegalese PE must follow the arm's-length principle. Certain payments to the head office or other foreign offices such as royalties, commissions for services, and interest on funds lent are non-deductible, except for expense reimbursements.

Foreign legal entities must file by 1 May a declaration of profit/loss made in Senegal, with the local accounting documents.

Additionally, foreign entities without a registered office in Senegal that earn profits in Senegal are deemed to have distributed half of any uninvested after-tax profits to their foreign partners. A tax rate of 20% is levied on the deemed distributed profits.

Double tax treaties

Senegal has entered into several Double Taxation Agreements (DTAs) to prevent the same income from being taxed in both Senegal and the other contracting state. These treaties are mostly based on the OECD model.





Treaty Tax Rates

The rates applicable under the terms of these treaties are as follows:

Recipient	Dividends (%)	Interest (%)	Royalties (%)
Treaty Country:			
Belgium	10	15	10
Canada	10	16	15
China (Taiwan)	10	15	12.5
France	10	15	15
Italy	10	15	15
Lebanon	10	10	10
Luxembourg	5/10	15	6/10
Mauritania	10	16	N/A
Morocco	10	10	10
Norway	10	16	16
Portugal	5/10	10	10
Spain	10	10	10
Tunisia	10	16	N/A
Turkey	5/10	10	8/10
United Kingdom	5/8/10/15	10	10
WAEMU	10	15	15

Withholding tax (WHT) under domestic tax laws

There are various WHTs under Senegalese tax law. The primary transactions which are subject to withholding tax are as follows.

Transaction	Dividends (%)
Remuneration paid for royalties or services rendered by a non-resident person	20%
Remuneration paid for services rendered by a resident individual, or a resident company which is not subject to corporate income tax (CIT)	5%
Dividends distributed	10%
Amounts paid by private healthcare establishments	10%
Other income from movable capital, notably attendance fees and other remuneration of directors, as well as income from receivables, deposits and guarantees	16%
Interests on bond with at least 5-year maturity	6%
Interest on bonds with less than 5-year maturity	13%
Deposits or guaranteed interest on accounts with a bank	8%

Transfer pricing

Companies in Senegal are required to provide Transfer pricing ('TP') documentation during tax audits, justifying the pricing policy applied in transactions with related parties.

This obligation applies if:

- A company has annual turnover of at least XOF 5,000,000,000;
- At year-end, a company directly or indirectly owns over 50% of the capital or voting rights of another company in Senegal or abroad that meets condition (a); and
- At year-end, more than 50% of a company's capital or voting rights is directly or indirectly owned by a company that meets condition (a).

Required documentation includes:

- Master File; and
- Local file.

Entities that meet the requirements above must also file a Transfer Pricing return with their income tax return by 30 April of the year following the tax year.

Country-by-Country Reporting (CbCR)

Multinational groups with consolidated turnover of at least XOF 492,000,000,000 are required to electronically file a country-by-country declaration. It must be filed within 12 months of the financial year end.



Thin capitalisation

Senegal enforces thin capitalisation rules to prevent profit shifting through excessive debt. Where a company is dependent on or controls foreign affiliates, any profits indirectly transferred through undercapitalisation or similar means are adjusted to arm's-length standards.

Interest paid to related parties is subject to strict caps. Deductible interest cannot exceed the BCEAO advance rate plus three points, and the company's capital must be fully paid. For individual shareholders, interest is deductible only up to the amount of capital contributed. For corporate lenders, interest is disallowed to the extent it remunerates debt exceeding 1.5 times share capital and simultaneously surpasses 15% of profit from ordinary activities plus interest, depreciation, and provisions.

At the group level, total deductible net interest is limited to 15% of profit from ordinary activities plus interest, depreciation, and provisions, with an override allowed if the group ratio is higher than the entity ratio. Disallowed interest can be carried forward for up to five years.

Financial institutions and insurers are exempt from these caps. Among other exceptions, the cap for group entities also does not apply where all members of the group are resident in Senegal.

Capital gains tax

Corporate capital gains are included in taxable profit and subject to the 30% corporate income tax rate. A reinvestment relief applies if the proceeds are reinvested in non-financial fixed assets located in Senegal within three years.

If a business in Senegal sells fixed assets and makes a profit (capital gains), it doesn't have to pay tax on those gains immediately, only under specified conditions including having a reinvestment commitment, funding from a defined source of funds, filing a declaration, and meeting other specified criteria for securities such as shares.

For replacement assets to qualify, also note the following:

- If identical assets were bought at different times, the oldest ones are considered sold first;
- Buying new shares in industrial companies in Senegal also counts as reinvestment in fixed assets;
- If reinvestment is done on time, the capital gains are deducted from the cost of the new assets;
- If no reinvestment, the capital gains become taxable in the year the 3-year period ends; and
- If the business shuts down or is sold before reinvestment, the capital gains are taxed immediately.

Real estate capital gains are taxed at different rates. These are capital gains on built or unbuilt land, related property rights, and rights linked to mining titles.

The rates are:

- 15% on sales of undeveloped or insufficiently developed land; and
- 10% in all other cases.

The capital gains tax paid can be credited against corporate income tax only when a company sells a building recorded on its balance sheet.



02

Indirect taxation

Value added tax (VAT)

VAT in Senegal is levied on the supply of goods, services and imports. Any person who independently carries out an economic activity, regardless of location, purpose, or results, is subject to VAT

Non-residents supplying taxable transactions in Senegal must appoint a VAT-registered tax representative accredited by the tax office in Senegal to carry out the formalities incumbent upon the taxable person who appointed them.

Qualifying digital suppliers with their own technology are also obliged to charge and pay VAT in respect of their operations.

VAT base

The taxable base for goods and services includes:

- The total amount received or receivable for the supply; and
- All related costs: taxes, duties, commissions, interest, packaging, transport, insurance, price supplements, and equalization allowances, but excluding the VAT.

Allowances for losses, theft or similar charges after the chargeable event are not allowable.

Vat rates

The standard VAT rate is 18%, while the reduced rate of 10% is applicable to tourism activities such as accommodation and catering services provided by approved tourist establishments.

Financial activities are not subject to VAT, however, a 17% special tax is applicable instead of VAT. This is reduced to 7% for interest, commissions and fees on export-financing transactions.



VAT liability and payment

For domestic supplies, VAT is payable by the 15th of the month following the taxable event. For imports, VAT is due at the time of customs clearance.

When a digital service is taxable in Senegal, foreign suppliers and/or intermediary platforms must collect and remit VAT. The implementing order provides simplified identification and remote filing.

Customs and excise duties

The rates range from 0 to 35%, depending on the nature and classification of the goods. The basis of the calculation is the customs value of the imported goods. Special levies include statistical charge and other minor administrative charges.

Excise duties are levied on specific goods such as tobacco, alcohol, luxury items and certain vehicles. Rates vary by product category.

Local economic contribution ('CEL')

The Local Economic Contribution (CEL) is a municipal tax applicable to professionals and businesses operating in Senegal. It excludes employees but applies to individuals, entities, and public bodies acting as private operators.

There are two components named

- Contribution on the rental value of business premises; and
- Contribution on added value.



There are certain entities and activities are exempt from the local economic contribution. They include:

- State, local authorities, and public establishments carrying out administrative or professional activities on a non-profit basis;
- Farmers engaged only in selling crops grown on their land and livestock they raise or maintain;
- Shareholders of companies that are themselves subject to the local economic contribution, unless they carry out another activity; and
- Industrial, agricultural and teleservices companies that export at least 80% of their production.

The value-added contribution is the tax on a business's added value computed from sales or services and other operating income with specified exclusions.

The table below summarises the applicable rates for added value contribution.

Category	Rate
Standard rate	1% of added value (previous fiscal year)
Minimum contribution	0.15% of turnover (previous year)
Reduced minimum rate	0.075% of turnover for low-margin or price-regulated sectors
Telecom operators	0.30% of turnover
Hydrocarbon operators (joint fields)	0.02% of annual turnover

A local economic contribution form must be filed to report the CEL, together with the payment receipts.

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