

**N.R.C.D. 265**  
**COCOA DUTY ACT, 1974**

ARRANGEMENT OF SECTIONS

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**N.R.C.D. 265**  
**COCOA DUTY ACT, 1974(1)**

**AN ACT to provide for the duty chargeable on cocoa and for related matters.**

**1. Chargeable local duty**

All cocoa sold by the Ghana Cocoa Marketing Board for delivery to a purchaser in Ghana is chargeable with duty at the rate specified in the Schedule.

**2. Payment of duty**

The duty shall be paid by the Board to the Commissioner and the payments shall be made within one month after the date on which the cocoa chargeable with duty is delivered to the purchaser.

**3. Information to be given**

The Board shall send to the Commissioner the returns, accounts and any other information with respect to cocoa sold by it for delivery to a purchaser in Ghana required by the Commissioner.

**4. Inspection of books and records**

The Board shall produce to the Commissioner for inspection, on reasonable notice given by the Commissioner in writing, the books of account and records relating to the sale, purchase or disposal of cocoa sold by the Board for delivery to a purchaser in Ghana.

**5. Regulations**

The Minister responsible for Finance may, by legislative instrument, make Regulations

- (a) amending the Schedule, and
- (b) otherwise for carrying into effect the purposes of this Act.

## 6. Interpretation

In this Act, unless the context otherwise requires,

“**Board**” means the Ghana Cocoa Marketing Board;

“**cocoa**” means the fruits of *Theobroma Cacao* and its allied species;

“**Commissioner**” means the Commissioner of the Customs, Excise and Preventive Service or an officer appointed by the Commissioner to perform a function under this Act.

## 7. Repeal

*Spent.3(2)*

## 8. Commencement

*Spent.4(3)*

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### Schedule5(4)

The rate of duty payable under this Act is the difference between the price per ton at which the Board sells cocoa for delivery to a purchaser in Ghana and cedis 44,158.83 per ton.

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## Endnotes

### **1 (Popup - Footnote)**

1. This Act was issued as the Cocoa Duty Decree, 1974 ([N.R.C.D. 265](#)) made on the 23rd day of August, 1974 and notified in the *Gazette* on 23rd August, 1974.

### **2 (Popup - Footnote)**

3. The section provided for the repeal of the Cocoa Duty Decree, 1973 (N.R.C.D. 168).

### **3 (Popup - Footnote)**

4. The section provided for the commencement of the Decree on the 23rd day of August, 1974.

### **4 (Popup - Footnote)**

5. Amended by the Cocoa Duty (Amendment) Decree, 1978 (S.M.C.D. 182) which repealed S.M.C.D. 112. S.M.C.D. 182 was deemed to have come into force on the 12th day of September, 1978.