

ACT 512
CUSTOMS AND EXCISE (DUTIES AND OTHER TAXES) ACT, 1996

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ACT 512
CUSTOMS AND EXCISE (DUTIES AND OTHER TAXES) ACT, 1996(1)

AN ACT to provide for the imposition of indirect taxes for the purpose of the Customs, Excise and Preventive Service (Management) Act, 1993,2(2) and for related matters.

1. Imposition of duties and other taxes

The duties, rates and taxes specified in the Schedules shall be charged and payable as provided under this Act.

2. Imposition of import duties

There is hereby imposed on the goods specified in the third column of the First Schedule the rates of

import duty specified in relation to those goods in the fourth column of that Schedule.

3. Imposition of sales tax

There is hereby imposed on the goods specified in the third column of the First Schedule the rates of sales tax specified in relation to those goods in the fifth column of that Schedule.

4. Special tax

There is hereby imposed on the goods specified in the third column of the First Schedule the rates of special tax specified in relation to those goods in the sixth column of that Schedule.³⁽³⁾

5. Concessionary rates of duty

The goods specified in Chapter 98 of the First Schedule may be admitted at the corresponding concessionary rates of duty specified in relation to those goods.

6. Ecowas preferential rates

(1) The goods specified in Parts A and B of the Second Schedule are exempted from import duties and taxes.

(2) The goods specified in Part C of the Second Schedule, produced by agreed enterprises from exporting Ecowas member states as indicated in that Schedule shall be admitted at the corresponding rates of duty specified in relation to those goods.

7. Import duty exemption

(1) A person, an institution or an organisation specified in Part A of the Third Schedule is hereby exempted from the payment of import duties chargeable on the commodities specified in that Schedule imported by that person, institution or organisation.

(2) The goods specified in Part B of the Third Schedule may be imported into Ghana without payment of an import duty.

8. Sales tax exemption

The goods specified in Part C of the Third Schedule are exempted from sales tax.

9. Imposition of export duty

There is hereby imposed on the goods specified in the second column of Part A of the Fourth Schedule the rates of export duty specified in relation to the goods in the third column of that Schedule.

10. Exemption from export duty

(1) A person, an institution or an organisation specified in Part B of the Fourth Schedule shall be exempted from payment of duties chargeable on the goods exported by that person, institution or organisation.

(2) The goods specified in Part B of the Fourth Schedule may be exported from Ghana without payment of an export duty.

11. Imposition of excise duty^{3a(4)}

(1) There is imposed specific rates of excise duty as provided in column 3 of Part A of the Fifth Schedule in relation to the goods specified in column 1 of the Schedule to this Act.

(2) The excise duty payable in subsection (1) replaces the ad valorem tax payable on the goods specified in the Fifth Schedule.

(3) The Customs, Excise and Preventive Service and the VAT Service shall be responsible for the collection and administration of the excise chargeable on the goods.

(4) For the avoidance of doubt ad valorem tax is chargeable on imported spirits and wines.

11A. Determination of specific excise duty rates^{3b(5)}

(1) The basis for the determination of the specific rate of excise duty chargeable on alcoholic products shall

(a) be based on the alcoholic content per volume subject to banding and,

(b) apply to similar imported local beer and stout products.

(2) The basis for the determination of the specific rate of excise duty chargeable on locally manufactured wines shall be 1% alcoholic content per litre at two hundred cedis.

(3) The basis for the determination of the specific rate of excise duty chargeable on spirits shall be 1% alcoholic content per litre at seventy cedis.

(4) The basis for the determination of the specific rate of excise duty chargeable on cigarettes indicated in the Schedule to this Act shall

(a) be as per stick of cigarette and subject to banding of cigarette type, and

(b) apply to similar imported cigarettes.

(5) The specific duty rates of excise duty chargeable shall be index linked to the Consumer Price Index with a one year lag.

12. Relief from excise duties

The goods produced or manufactured in Ghana and which are purchased direct from the producer or manufacturer by a person, an institution or an organisation specified in Part B of the Fifth Schedule are hereby exempted from excise duties.

13. Prohibited imports

The goods specified in Part A of the Sixth Schedule shall not be imported into Ghana by a person, an institution or an organisation.

14. Conditional prohibitions

The goods specified in Part B of the Sixth Schedule shall not be imported into Ghana unless otherwise permitted by an enactment.

15. Export prohibitions

Except as specified in Parts A and B of the Seventh Schedule the goods whose exportation is prohibited under an enactment in force in Ghana shall not be exported.

16. Application of P.N.D.C.L. 330

The Customs, Excise and Preventive Service (Management) Act, 1993(4) shall apply for the purposes of implementation of the provisions of this Act.

17. Spent.5(7)

18. Interpretation^{5a(8)}

In this Act, unless the context otherwise requires,

“**ad valorem tax**” means the tax chargeable on the value of goods expressed as a percentage;

“**banding**” means the categorisation of the products;

“**Consumer Price Index**” means the basis of determining the inflation rate; and

“**goods**” means the products specified in the Schedule.

Schedules
SEPARATE VOLUME⁶⁽⁹⁾

Endnotes

1 (Popup - Footnote)

1. This Act was assented to on 20th March, 1996.

2 (Popup - Footnote)

2. [P.N.D.C.L. 330](#).

3 (Popup - Footnote)

3. Amended by section 1 of the Customs and Excise (Duties and Other Taxes) (Amendment) Act, 2000 (Act 578).

4 (Popup - Footnote)

3a. Amended by section 1 (1) of the Customs and Excise (Duties and Other Taxes) (Amendment) Act, 2007 (Act 739).

5 (Popup - Footnote)

3b. Inserted by section 2 of the Customs and Excise (Duties and Other Taxes) (Amendment) Act, 2007 (Act 739).

6 (Popup - Footnote)

4. [P.N.D.C.L. 330](#).

7 (Popup - Footnote)

5. The section provided for the repeal of the Customs and Excise (Duties and Other Taxes) Act, 1995 (Act 502).

8 (Popup - Footnote)

5a. Added by section 3 of the Customs and Excise (Duties and Other Taxes) (Amendment) Act, 2007 (Act 739).

9 (Popup - Footnote)

6. These are frequently amended and not reproduced in this Edition. The Schedules have been amended by Act 579 of 2000, 641 of 2003, 668 of 2004 and 686 of 2005. The Schedule as it now appears is an updated version with all the relevant amendments.