

**THE NINE HUNDRED AND THIRD
ACT
OF THE PARLIAMENT OF THE REPUBLIC OF GHANA**

ENTITLED

EXCISE DUTY (AMENDMENT) (NO.2) ACT, 2015 (903)

AN ACT to amend the Excise Duty Act, 2014 (Act 878) to reduce the sliding scale excise duty in respect of malt and beer from four bands to three bands and to impose excise duty on cider beer.

DATE OF ASSENT: 30th December, 2015.

PASSED by Parliament and assented to by the President:

First Schedule to Act 878 amended

1. The Excise Duty Act, 2014 (Act 878) is amended in the First Schedule (a) by the substitution for the goods listed under Commodity Description and Rate of Duty for Tariff NO.2 of

'2	<p>Malt drink: Percentage use of local raw material:</p> <p>less than 50 per centum of local raw material</p> <p>50 per centum to 70 per centum of local raw material</p> <p>Above 70 per centum of local raw material</p>	<p>17.5 per centum of the ex-factory price</p> <p>10 per centum of the ex-factory price"</p> <p>7.5 per centum of the ex-factory price.</p>
----	--	---

