

Act 739 Customs and Excise (Duties and Other Taxes)
(Amendment) Act, 2007

Specific duty rates for tobacco products

Product	Specific duty rate per stick
State Express	275 cedis
Rothmans Kingsize	275 cedis
Embassy	235 cedis
Diplomat	235 cedis
London Kingsize	175 cedis
London Menthol	175 cedis
Pall Mall Kingsize	100 cedis
Pall Mall Menthol	100 cedis
Tusker Kingsize	100 cedis
Tusker Regular	100 cedis

Date of Gazette notification: 29th June, 2007.

Act 739



THE SEVEN HUNDRED AND THIRTY-NINTH
ACT
OF THE PARLIAMENT OF THE REPUBLIC
OF GHANA
ENTITLED
CUSTOMS AND EXCISE (DUTIES AND OTHER TAXES)
(AMENDMENT) ACT, 2007

AN ACT to amend the Customs and Excise (Duties and Other Taxes) Act, 1996 (Act 512) to provide for specific duty rates for excisable goods in replacement of ad valorem tax and for related matters.

DATE OF ASSENT: 28th June, 2007.

ENACTED by the President and Parliament:

Section 11 of Act 512 amended

1. (1) The Customs and Excise (Duties and Other Taxes Act, 1996 (Act 512) referred to as the principal enactment is amended by the substitution for section 11 of

“11 (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 duty chargeable on the goods.

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

Section 11A inserted

2. The principal enactment is amended by the insertion after section 11 of

“Determination of specific excise duty rates

11A. (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.”

Section 18 inserted

3. The principal enactment is amended by the insertion after section 17 of a new section

“Interpretation

18. 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.

SCHEDULE

Customs and Excise (Duties and Other Taxes)
(Amendment) Act, 2007

Act 7

SCHEDULE

PART A

(Section 1 (1) (a))

Specific duty rates for alcoholic products

Beer & Stout	Alcoholic Content	Specific Duty Rate per litre
Guinness Extra Stout	7.5%	4,151.25 cedis
Gordon's Spark	5.5%	2,623.50 cedis
Gold Arrow Large	6.0%	2,862.00 cedis
Smirnoff Ice	5.5%	2,623.50 cedis
Star Large	5.0%	2,385.00 cedis
Star Small	5.0%	2,385.00 cedis
Star Draught	5.0%	2,385.00 cedis
Gulder Large	5.0%	2,385.00 cedis
Gulder Small	5.0%	2,385.00 cedis
ABC Large	5.0%	2,385.00 cedis
Club Large	5.0%	2,385.00 cedis
Club Small	5.0%	2,385.00 cedis
Club Draught	5.0%	2,385.00 cedis
Stone Large	5.7%	2,718.90 cedis
Stone Small	5.7%	2,718.90 cedis
CMS Large	6.0%	2,862.00 cedis
CMS Small	6.0%	2,862.00 cedis
CMS Draught	6.0%	2,862.00 cedis

Specific duty rate for non alcoholic products

Product	Specific duty rate per litre
Malta Guinness	400 cedis
Malta	400 cedis
Carbonated soft drinks	490 cedis
Cream Soda Mix	400 cedis
Lime Cordial	900 cedis