

IN THE THIRD SESSION OF THE THIRD PARLIAMENT OF THE
FOURTH REPUBLIC OF GHANA

REPORT OF THE FINANCE COMMITTEE ON THE
AIRPORT TAX (AMENDMENT) BILL.

1.0 INTRODUCTION

The Airport Tax (Amendment) Bill was laid in the House on Friday, 21st March 2003 and referred to the Finance Committee, in accordance with Order 169 of the Standing Orders, for consideration and report. The Committee met with the Minister of Finance, Hon. Yaw Osafo Maafa, Deputy Minister for Finance, Hon. Mrs. Grace Coleman and a technical team from the Ministry of Finance to consider the Bill and reports as follows:

2.0 REFERENCES

The Committee referred to the following:

- (1) The 1992 Constitution of the Republic of Ghana
- (2) The Airport Tax Act, 1963 (209)
- (3) The Airport Tax (Amendment) Law, 1985, PNDCL 128

3.0 PURPOSE OF THE BILL.

The purpose of the Bill is to amend the Airport Tax Act, 1963 (Act 209) as amended by the Airport Tax (Amendment) Act 2001 (Act 596) to enable the various airlines, which collect the airport tax, pay the tax directly to the Commissioner of Internal Revenue as it existed under Act 209 before it was amended instead of being paid the Ghana Civil Aviation Authority.

4.0 OBSERVATIONS

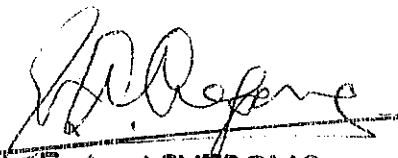
The Committee was informed that the current arrangement has unduly affected the payment of Government of Ghana's share of 60% because Ghana Civil Aviation Authority, which is mandated to collect the tax under the current arrangement as stated by Act 596, does not pay the Government of Ghana's share regularly.

The Committee observed that with the introduction of this Bill, Ghana Civil Aviation Authority's delays in remitting the government's 60% share would be avoided completely thereby facilitating a regular flow of revenue to the government.

5.0 RECOMMENDATIONS

In the light of the foregoing the Committee recommends the passage of the Airport Tax (Amendment) Bill without any amendment proposed.

Respectfully submitted.



HON. E.A. AGYEPONG
CHAIRMAN



ALHAJI IBRAHIM GOMBILLA
CLERK

25TH MARCH 2003