

EXCISE DUTY (AMENDMENT) (NO. 2) ACT, 2023 Act 1108

ARRANGEMENT OF SECTION

Section

First Schedule to Act 878 amended

Act 1108



REPUBLIC OF GHANA

THE ONE THOUSAND ONE HUNDRED AND EIGHTH

ACT

OF THE PARLIAMENT OF THE REPUBLIC OF GHANA
ENTITLED

EXCISE DUTY (AMENDMENT) (NO. 2) ACT, 2023

AN ACT to amend the Excise Duty Act, 2014 (Act 878) to increase the excise duty rate on cider beer to align with the excise duty rate on beer, reduce the excise duty on plastics and expand the coverage of the excise duty on plastics to imported plastic packaging and for related matters.

DATE OF ASSENT: *29th December, 2023.*

PASSED by Parliament and assented to by the President

First Schedule to Act 878 amended

The Excise Duty Act, 2014 (Act 878) is amended by the substitution for the First Schedule, of

“FIRST SCHEDULE
(sections 1, 5 and 37)

GOODS LIABLE TO EXCISE DUTY

Tariff No.	Commodity Description	Rate of Duty
1.	(a) Waters, including mineral waters of all description whether or not containing added sugar, or other sweetening matter or flavoured, and other non-alcoholic beverages falling under heading 22.01 and 22.02 of the Harmonised System and Custom Tariff Schedules, 2017:	
	(i) mineral water	20 per centum of the ex-factory price
	(ii) aerated water	20 per centum of the ex-factory price
	(iii) non-alcoholic beer	20 per centum of the ex-factory price
	(iv) energy drinks	20 per centum of the ex-factory price
	(v) other non-alcoholic drinks	20 per centum of the ex-factory price
	(b) Distilled, bottled water	17.5 per centum of the ex-factory price
	(c) Sachet water	0 per centum
	(d) Fruit juices, including grape and vegetable juices, unfermented and not containing added spirits whether or not containing added sugar or other sweetening matter falling under heading 20.09 of the Harmonised System and Custom Tariff Schedules, 2017:	20 per centum of the ex-factory price

2.	Malt drink: Percentage use of local raw material	
	(a) Less than 50 per centum of local raw material	20 per centum of the ex-factory price
	(b) 50 per centum to 70 per centum of local raw material	12.5 per centum of the ex-factory price
	(c) Above 70 per centum of local raw material	10 per centum of the ex-factory price
3.	Beer, stout other than indigenous beer: Percentage use of local raw material:	
	(a) Less than 50 per centum of local raw material	47.5 per centum of the ex-factory price
	(b) 50 per centum to 70 per centum of local raw material	32.5 per centum of the ex-factory price
	(c) Above 70 per centum of local raw material	10 per centum of the ex-factory price
4.	Cider beer	47.5 per centum of the ex-factory price
5.	Wines, including sparkling wine	45 per centum of the ex-factory price
6.	Spirits, including "Akpeteshie":	
	(a) Distilled or rectified	50 per centum of the ex-factory price
	(b) Blended or compounded	50 per centum of the ex-factory price
	(c) Other:	
	(i) For use solely in laboratories or in the compounding of drugs	0 per centum
	(ii) Denatured to the satisfaction of the Commissioner-General	10 per centum of the ex-factory price
	(iii) "Akpeteshie"	20 per centum of the ex-factory price

7.	Tobacco Products:	
	(a) Cigarette	50 per centum of the ex-factory price and a specific duty of 28 pesewas per stick
	(b) Cigars	50 per centum of the ex-factory price and a specific duty of 28 pesewas per stick
	(c) Negrohead	GH¢280 per kilogramme
	(d) Snuff and other tobacco	GH¢280 per kilogramme
	(e) Electronic cigarette liquids falling under heading 24.03 of the Harmonised System and Custom Tariff Schedules, 2022	50 per centum of the ex-factory price and a specific duty of 50 pesewas per millilitre
	(f) Electronic cigarettes and similar personal electric vaporising devices falling under heading 85.43 of the Harmonised System and Custom Tariff Schedules, 2017:	
	(i) Electronic cigarettes	50 per centum of the ex-factory price
	(ii) Electronic smoking devices	50 per centum of the ex-factory price
8.	Plastic and plastic products listed under Chapters 39 and 63 of the Harmonised System and Custom Tariff Schedules, 2012	5 per centum of the ex-factory price
9.	Other products:	
	(a) Textiles	0 per centum
	(b) Pharmaceuticals	0 per centum

Act 1108 *Excise Duty (Amendment) (No. 2) Act, 2023*

Date of *Gazette* notification: 29th December, 2023.