



TARIFF INTERPRETATION ORDER (TIO)
NO. 2017/001

FILE REF: H/TAR/1

DATE: 27TH MARCH, 2017

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CHANGES ARISING FROM THE 2017 BUDGET STATEMENT AND
ECONOMIC POLICY

1. INTRODUCTION

This Tariff Interpretation Order is issued to explain and amplify the changes in Tariffs arising from the 2017 Budget Statement and Economic Policy.

- a. Special Petroleum Tax (Amendment) Act, 2017 (Act 942)
- b. Customs and Excise (Petroleum Taxes and Petroleum Related Levies) (Repeal) Act, 2017 (Act 943); and
- c. Special Import Levy (Amendment) Act, 2017 (Act 944)

2. REPEAL OF ACT 685 OF 2005

The Customs and Excise (Petroleum Taxes and Petroleum Related Levies) Act, 2005 (Act 685) is repealed.

Transitional Provision

Any rights, liabilities and obligations in existence immediately before the repeal of this Act shall continue to exist until concluded or resolved.

3. REMOVAL OF 1% SPECIAL IMPORT LEVY

- a. The Special Import Levy of 1% has been removed as per the schedule below:

S/No.	Description of Goods	Rate of Levy
1.	Machinery and Equipment listed under Chapters 84 and 85 of the Harmonized System and Customs Tariff Schedules 2015.	0% of CIF Value

Rate of Special Import Levy

S/No	Description of Goods	Rate of Levy
1	All goods except Petroleum Products listed under Headings 27.09 and 27.10 of Chapter 27, Fertilizer listed under Chapter 31, and Machinery and Equipment listed under Chapters 84 and 85 of the Harmonized System and Customs Tariff Schedules, 2015	2% of CIF value

b. The following categories of items are exempted from payment of Special Import Levy as per the schedule below:

S/N	Tariff No./ H.S. Code	Description Of Goods
1.	3BF.54	Educational, cultural or scientific materials
2.	3BF.57	Fishing gear
3.	3BF.59	Machinery, plant, apparatus and spare parts for agricultural purposes
4.	3BF.60	Agro chemicals, drugs and feed ingredients: (a) chemicals imported solely for agricultural purposes, (b) veterinary drugs, (c) ingredients for the manufacture of poultry feed certified by Ministry of Food and Agriculture.
5.	3BF.60	Jute Bags and Seals: Jute bags imported by COCOBOD or any of its approved agents
6.	4014100000	Sheath Contraceptives
7.	8201401000	Blank Matchets
11.	*9803300000	Raw materials for local manufacture of HIV/AIDS drugs under the supervision of the Ministry of Health
12.	*9812200000	Raw materials for local printing of textbooks and exercise books through tenders administered by the Ministry of Education

(c) The imposition of excise duty on selected imported goods as per the schedule below is still in force:

S/N	Heading	Commodity Description	Rate of Duty
1	22 01	(a) Waters, including mineral water of all description (b) Distilled, bottled water (c) Sachet water	17.5% 17.5% 0%
2	22 02	Malt drink with 0% of local raw material	17.5%

3	22 03	Beer, stout other than indigenous beer	47.5%
4	22 04	Wines, including sparkling wine	22.5%
5	22 08	Spirits, including “Akpeteshie” (a) Distilled or rectified (b) Blended or compounded (c) Other: (i) For use solely in laboratories or in the compounding of drugs. (ii) Denatured to the satisfaction of the Commissioner-General (iii) “Akpeteshie”	25% 25% 0% 10% 20%
6	24 02	Tobacco Products: (a) Cigarette (b) Cigars (c) Negrohead (d) Snuff and other tobacco	175% 175% GHc12.00/kg 170%
7	39 19 39 20 39 23	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls. Other plates, sheets, films, foil, and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials. Articles for the conveyance or packing of goods, of plastic. -Sacks and bags (including cones); --Of polymers of ethylene --Of other plastics -Carboys, bottles, flasks and similar articles --Preforms --Other Sacks and bags of a kind used for the packing of goods. --Other, of polyethylene or polypropylene strip or the like --Other	10% 10% 10% 10% 10% 10%
8	63 05	Other Products: (a) Textiles (b) Pharmaceuticals	0% 0%

***The excise duty rate shall be computed on the Cost, Insurance and Freight (CIF) and shall be paid at the point of entry.**

***The Excise duty on S/N 7 above is the same as the Environmental Excise Duty previously levied**

(d)The following are still exempted from the payment of Excise duty

S/N	Commodity Description	Rate of Duty
1	The President of the Republic of Ghana: All goods imported for the use of the President of Ghana	0%
2	Government of Ghana contracts where the contract is duly approved by Parliament	0%
3	Licensed manufacturers: All goods imported by a manufacturer licensed for the purpose of manufacturing excisable goods.	0%
4	Diplomatic Missions: (a) All goods imported for the official use of any Commonwealth or Foreign Embassy, Mission or Consulate. (b) All goods imported for the use of a permanent member of a Diplomatic Service of any Commonwealth or Foreign country, exempted by the Minister responsible for Foreign Affairs. Where with reference to (a) and (b) above a similar privilege is accorded by the Commonwealth or Foreign country to the Ghana representative in that country. (c) All goods purchased by personnel engaged by an International Agency or in a Technical Assistance Scheme where the terms of the Agreement made with the Government of Ghana include exemption from excise duty and duly approved by Parliament.	0% 0% 0%
5	Non-domestic goods: All goods exported	0%

4. AMENDMENT OF SPECIAL PETROLEUM TAX

The Special Petroleum Tax Act, 2014 (Act 879) is amended. The rate of tax is reduced from 17.5% to 15% and is charged on the ex-depot price of the petroleum product as per schedule below:

S/N	Petroleum Products	Ad Valorem Duty Rate
1.	Petrol	15%
2.	Diesel	15%
3.	Liquefied Petroleum Gas	15%
4.	Natural Petroleum Gas	15%
5.	Kerosene	15%

***The ad valorem duty rate shall be charged on Ex-Depot Price/C.I.F.**

*****"Ex-Depot Price" means the price which includes the ex-refinery price, the price stabilization margin and taxes and levies at which a given quantity of a petroleum product is sold at a depot.**

5. All officers are to note and be guided by the order. Any doubts arising from the interpretation should be cleared from Headquarters.

6. EFFECTIVE DATE

The effective date for this order is ^{3rd}.....MARCH, 2017



EMMANUEL KOFI NTI
Ag Commissioner-General