

**Customs and Excise (Duties and Other
Taxes) (Amendment) Act, 2013**

Act 863

ARRANGEMENT OF SECTIONS

Section

1. Fifth Schedule to Act 512 amended
2. Repeals



REPUBLIC OF GHANA

THE EIGHT HUNDRED AND SIXTY-THIRD

ACT

OF THE PARLIAMENT OF THE REPUBLIC OF GHANA
ENTITLED

**CUSTOMS AND EXCISE (DUTIES AND OTHER TAXES)
(AMENDMENT) ACT, 2013**

AN ACT to amend the Customs and Excise (Duties and Other Taxes) Act, 1996 (Act 512) to impose import duty on telephone sets including mobile, cellular and satellite phones, to review the environmental excise tax on plastic and plastic products and to provide for related matters.

DATE OF ASSENT: *12th July, 2013.*

PASSED by Parliament and assented to by the President:

First Schedule to Act 512 amended

1. The Customs and Excise (Duties and Other Taxes) Act, 1996 (Act 512) is amended in the First Schedule by
 - (a) the substitution for the ad-valorem rate of import duty indicated in the third column in relation to the goods listed in the second column in relation to the HS Code specified in the first column of

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“HS CODE	Commodity Description	Rate of Import Duty
	Telephone sets, including telephones for cellular networks or for other wireless networks	20%”

- (b) by the substitution for the excise duty indicated in the third column in relation to the goods listed in the second column and in relation to tariff number 6 of

“Tariff	Tariff Description	Excise Duty
6	Plastic and Plastic Products listed under Chapters 39 and 63 of the Harmonized System and Customs Tariff Schedules 2012	10% of the ex-factory price”

- (c) by the insertion after tariff number 6 of

“1. The excise duty indicated in the third column in relation to the goods listed in the second column shall be

(a) computed on the Cost, Insurance and Freight (CIF) value of the goods listed in the second column, and

(b) paid at the point of entry.

2. Not less than fifty percent of the revenue accruing under tariff number 6 shall be paid into a Fund designated as “Plastic Waste Recycling Fund”

3. The revenue accruing under paragraph 2 shall be

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dedicated to recycling of plastic waste and production of plastic waste bins and bags and the production and use of biodegradable plastics.

4. The Minister responsible for Local Government and Rural Development shall in consultation with the Minister responsible for Finance specify the use and modalities for the use of the moneys accruing under paragraph 2.

5. The Minister responsible for Local Government and Rural Development shall, at the end of each year submit to Parliament a report on the use of the moneys as specified in paragraph 4.”

Repeals

2. Tariff No.6 of the Customs and Excise (Duties and other Taxes) Act, 2012 (Act 840) is repealed.

Date of *Gazette* notification: 15th July, 2013.

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(Amendment) Act, 2013

Act

(XXXXXXXXXX) 110, 2010

Customs and Excise (Duties and Other Taxes) (Amendment)

~~*(Amendment) Act, 2013*~~

MEMORANDUM

The purpose of the Bill is to amend the Customs and Excise (Duties and Other Taxes) Act, 1996 (Act 512) to impose import duty on telephone sets including mobile, cellular and satellite phones and to review the environmental excise tax on plastic and plastic products.

The tax in relation to plastic and plastic products is to be computed on the Cost, Insurance and Freight (CIF) value of the goods and paid at the point of importation.

The Bill repeals Tariff No. 6 of the Customs and Excise (Duties and Other Taxes) Act, 2012 (Act 840).

SETH E. TERKPER

Minister responsible for Finance

Date: *26th June, 2013.*