

NATIONAL REDEMPTION COUNCIL DECREE

COCOA DUTY DECREE, 1974 (NRCD 265)

As amended

ARRANGEMENT OF SECTIONS

Section

1. Local Duty Chargeable.
2. Payment of Duty.
3. Information to be given.
4. Power to Inspect Books and Records.
5. Regulations.
6. Interpretation.
7. Repeal.
8. Commencement.

SCHEDULE

Schedule

IN pursuance of the National Redemption Council (Establishment) Proclamation, 1972, this Decree is hereby made:

Section 1—Local Duty Chargeable.

All cocoa sold by the Ghana Cocoa Marketing Board for delivery to a purchaser in Ghana shall be chargeable with duty at the rate specified in the Schedule to this Decree.

Section 2—Payment of Duty.

The duty required to be paid under this Decree shall be paid by the Board to the Comptroller, and such payments shall be made within one month after the date on which the cocoa chargeable with such duty is delivered to the purchaser.

Section 3—Information to be Given.

The Board shall send to the Comptroller such returns, accounts and other information with respect to cocoa sold by it for delivery to a purchaser in Ghana as he may from time to time require.

Section 4—Power to Inspect Books and Records.

The Board shall produce to the Comptroller for inspection, on reasonable notice given by him in writing, all books of account and records relating to the sale, purchase or disposal of cocoa sold by the Board for delivery to a purchaser in Ghana.

Section 5—Regulations.

The Commissioner responsible for Finance may by legislative instrument make regulations—

- (a) amending the Schedule to this Decree;
- (b) otherwise for carrying into effect the purposes of this Decree.

Section 6—Interpretation.

In this Decree—

"Board" means the Ghana Cocoa Marketing Board;

"cocoa" means the fruits of *Theobroma Cacao* and its allied species;

"Comptroller" means the Comptroller of Customs and Excise or an officer appointed by him to exercise his functions under this Decree.

Section 7—Repeal.

The Cocoa Duty Decree, 1973 (NRCD 168) is hereby repealed.

The Cocoa Duty (Amendment) Decree, 1977 (SMCD 112) is hereby repealed [As inserted by Cocoa Duty (Amendment) Decree, 1978 (SMCD 182) s. 2].

Section 8—Commencement.

This Decree shall be deemed to have come into force on the 23rd day of August, 1974.

This Decree Cocoa Duty (Amendment) Decree, 1978 shall be deemed to have come into force on the 12th day of September, 1978. [Inserted and be cited as Cocoa Duty (Amendment) Decree 1978 (SMCD 182), s. 3].

SCHEDULE

The rate of duty payable under this Decree shall be the difference between the price per ton at which the Board sells cocoa for delivery to a purchaser in Ghana and ¢4,158.83. [As Substituted by Cocoa Duty (Amendment) Decree, 1978 (SMCD 182) s. 1].

Made this 23rd day of August, 1974.

COLONEL I. K. ACHEAMPONG

Chairman of the National Redemption Council

Date of Gazette Notification: 23rd August , 1974.

amended by

COCOA DUTY (AMENDMENT) DECREE, 1978 SMCD 182 1