

CUSTOMS AND EXCISE (DUTIES AND OTHER TAXES) (AMENDMENT) ACT, 2002,
(ACT 615)

ARRANGEMENT OF SECTIONS

Section

1. First Schedule to Act 512 Amended
2. Chapter 98 of the HS Code Amended
3. Fourth Schedule to Act 512 Amended

THE SIX HUNDRED AND FIFTEENTH

ACT

OF THE PARLIAMENT OF THE REPUBLIC OF GHANA

ENTITLED

THE CUSTOMS AND EXCISE (DUTIES AND OTHER TAXES) (AMENDMENT) ACT,
2002

AN ACT to amend the Customs and Excise (Duties and Other Taxes) Act, 1996 (Act 512).

DATE OF ASSENT: 14th March, 2002.

BE IT ENACTED by Parliament as follows:

Section 1—First Schedule to Act 512 Amended

The Customs and Excise (Duties and Other Taxes) Act, 1996 (Act 512) as amended and referred to in this Act as the principal enactment is further amended in the First Schedule:

- (1) By the imposition of 1% processing fee on zero-rated goods except goods imported specifically for the educational, health and agricultural sectors.
- (2) By the imposition of 5% import duty on imported fish except fish from ECOWAS territorial waters.
- (3) By the imposition of 5% import duty on commercial vehicles.
- (4) By the imposition of 1% examination fee on imported used vehicles but existing rates of duties and taxes exigible on vehicles shall continue to apply.
- (5) The import duty rate of 20% on imported mosquito nets is hereby abolished and imported mosquito nets shall be admitted free of import duty.

Section 2—Chapter 98 of the HS Code Amended

Goods admissible at zero rate of duty under Chapter 98 of the HS Code will now attract a concessionary duty rate of 5%, except those falling under the following HS Codes:

- (a) 9802.10B00 — materials for the manufacture of agricultural implements and machinery;
- (b) 9802.20W00 — materials for the manufacture of machetes;
- (c) 9802.30R00 — materials for the manufacture of fishing nets;
- (d) 9803.00K00 — raw materials including packaging material for pharmaceutical products;
- (e) 9803.10B00 —raw materials including packaging materials for pharmaceutical containers;
- (f) 9804.10W00 —plastic granules imported by COCOBOD;
- (g) 9805.00B01 —materials for the manufacture of mosquito coils;
- (h) 9805.00B02 —materials for the manufacture of mosquito nets;
- (i) 9805.10N00 —materials for disinfectants, fungicides, weedicides, weed killers, etc;
- (j) 9806.00W09 —materials for the manufacture or assembly of bicycles; and
- (k) 9809.0V00 —transmission apparatus and equipment for local film production and electronic media duly approved by the appropriate authority.

Section 3—Fourth Schedule to Act 512 Amended

Part A of the Fourth Schedule of the principal enactment is amended by the addition of the following under Tariff No. 3.4.

TARIFF NO.	TARIFF DESCRIPTION	RATE OF DUTY
3.4.	TIMBER	
	1. Sliced and Curls Veneer	3% of FOB Value
	2. Rotary Veneer	3% of FOB Value
	3. Plywood	3% of FOB Value
	4. Lumber	7% of FOB Value.

Date of Gazette Notification: 15th March, 2002.