

CUSTOMS AND EXCISE TARIFF (AMENDMENT) (NO. 2) REGULATIONS, 1986, (LI 1336).

IN exercise of the powers conferred on the Secretary responsible for Finance by section 270 of the Customs and Excise Decree, 1972 (N.R.C.D. 114) these Regulations are made this 30th day of December, 1986.

Regulation 1—First Schedule of L.I. 838 Amended.

There is hereby substituted for the particulars relating to Tariff Numbers B.2 and B.3 of Part B of the First Schedule to the Customs and Excise Tariff Regulations, 1973 (L.I. 838) as amended (referred to in these Regulations as the "Principal Regulations") the following particulars:

“Tariff No. Goods Manufactured Description of Goods Rate of Duty

B.2 (a) Agricultural Implements and Machinery. Materials of base metal approved by the Comptroller. Free

(b) Matchets All raw materials approved by the Comptroller. Free

(c) Fishing nets and netting. Free

B.3 (a) Galvanised barbed wire, copper brass, aluminium or nylon mosquito proof gauze. Materials approved by the Comptroller to be used solely for the manufacture. 20%

(b) Wire netting. Galvanised wire. 20%”

Regulation 2—First Schedule to Principal Regulations Amended.

There is hereby inserted after Tariff Number B.7 of Part B of the First Schedule to the Principal Regulations, the following new Tariff Number and particulars relating thereto:

“Tariff No. Good Manufactured Description of Goods Rate of Duty

B.8 All others goods All raw materials not available or produced locally approved by the Comptroller. 20%

Regulation 3—Fifth Schedule to Principal Regulations Amended.

(1) There is hereby substituted for the particulars relating to Tariff Numbers 4, 27 and 32 of Part A of the Fifth Schedule to the Principal Regulations relating to goods liable to excise duty, the following new particulars:

“Tariff No. Description Rates of Duty

- 4 Beer other than indigenous beer.
 - A. Beer in bottles. 58.5% of the invoice price.
 - B. Beer in Kegs (draught beer) 59.7% of the invoice price.
 - C. Stout 53.5% of the invoice price.
- 27 Tobacco
 - A. Cigarettes 70.5% of the invoice price.
- 32 Waters, table including mineral waters of all descriptions. 45.84% of the invoice price.”

(2) The provisions of this paragraph which shall be deemed to have become operative from the 14th day of January, 1986 shall cease to have effect on the coming into force of the other provisions of these Regulations.

Regulation 4—Fifth Schedule to the Principal Regulations Amended.

There is hereby substituted for the particulars relating to Tariff Numbers 18, 22, 23, 24, 25, 27, 28 and 55 of Part A of the Fifth Schedule to the Principal Regulations relating to goods liable to excise duty, the following particulars respectively:

“Tariff No.	Description	Rates of Duty
18	Oil edible	10% of the selling price.
22	Salt of all kinds including common rock, table and celery but excluding medicinal salt.	the 1b ¢0.10.
23	Soap	
	A. Common and washing including detergents.	The hundred pound ¢2.50
	B. Toilet	10%
24	Spirits, except “Akpeteshie.”	
	A. Distilled	The proof gallon ¢150.00
	(b) Blended or compounded in Ghana.	50% of the selling price
	(c) Rectified in Ghana.	
	(1) For use solely in laboratories or in compounding of drugs.	The proof gallon ¢1.00
	(2) Denatured to the satisfaction of the Comptroller	The proof gallon ¢1.00
	(3) Other	The proof gallon ¢75.00

- 25 Sugar, manufactured whether or not refined The cwt ¢5.00
- 27 Tobacco
- B. Cigars The 1b ¢5.00
- C. Negro head The 1b ¢4.00
- D. Snuff and other tobacco The 1b ¢5.00
- 28 Toilet Paper 10% of selling price.
- 55 All other manufactured goods not particularly exempted. 10% of the selling price”.

Regulation 5—Commencement.

Except as otherwise provided in paragraph 3, these Regulations shall be deemed to have come into force on the 8th day of April, 1986.

DR. KWESI BOTCHWEY

Secretary Responsible for Finance and Economic Planning

Date of Gazette Notification: 24th December, 1986.