

EXCISE (AMENDMENT OF DUTIES) ORDER, 1965

WHEREAS on the 17th day of September, 1965, the National Assembly resolved, in accordance with the proviso to subsection (3) of section 10 of the Excise Ordinance, 1953 (No. 31), as amended that the Excise (Amendment of Duties) Order, 1965 (E.I. 80) be confirmed:

Now, THEREFORE, the said resolution is hereby published in accordance with that section together with the said Order as set out in the Schedule hereto.

SCHEDULE

Item No.	Goods
1	Beer brewed in Ghana other than indigenous beer.
	Rate of Duty

A duty calculated according to the original gravity of the worts thereof, that is to say upon every gallon of worts of a specific gravity of one thousand and fifty-five degrees a duty of one cedi fifty pesewas and so in proportion for any difference in gravity:

- (a) every brewer shall be deemed to have brewed thirty-six gallons of worts of a gravity of one thousand and fifty-five degrees for every two bushels of malt recorded in the brewing book or used by him in brewing;
- (b) if the amount of worts deemed to have been brewed by relation to the materials used exceeds in quantity by more than four per centum the quantity of worts at one thousand and fifty-five degrees produced from such materials, duty shall be charg-

ed in respect of the excess over and above the four per centum;

- (c) in respect of such accidental loss and waste as arises in the

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item

Rate of Duty

Goods

- (d) where the materials used in brewing by a brewer are proved to the satisfaction of the Comptroller to be of such a description or nature that some deduction from the quantity chargeable by relation to materials should be made, the Comptroller may make such a deduction from the quantity as shall, in his opinion, afford just relief to the brewer ;
- (e) every brewer shall be deemed to have produced thirty-six gallons of priming or colouring solution of the gravity of one thousand and fifty-five degrees for every fifty-six pounds weight of material, capable of being used in dissolving, entered or used by him in dissolving;
- (f) priming and colouring solutions shall be chargeable for duty as if they were beer;
- (g) if the amount of priming or colouring solutions which in the opinion of the Comptroller could have been produced by relation to the materials used exceeds in quantity by more than four per centum the quantity of the priming or colouring solution at one thousand and fifty-five degrees produced from such materials, the duty shall be charged in respect of the excess over and above the four per centum;

(h) in respect of such accidental loss and waste as arises in the preparation and use of priming and colouring solutions, a deduction of ten per centum shall be

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Item No.	Rate of Duty	Rate of Duty made from the quantity of such solutions on which duty is charged;
<p>(i) where the materials used in a dissolving by a brewer are proved to the satisfaction of the Comptroller to be of such a description or nature that some deduction from the quantity chargeable by relation to the materials should be made, the Comptroller may make such deduction from the quantity as shall, in his opinion, afford just relief to the brewer ;</p> <p>(j) if the original gravity of any worts contained in any worts receiver, collecting or fermenting vessel shall at any time be found to exceed by five degrees the gravity as entered in the book by the brewer ascertained by the proper officer, such worts may, at the discretion of the Comptroller, be deemed to be the produce of a fresh brewing and</p>	Goods	Rate of Duty made from the quantity of such solutions on which duty is charged;
<p>2</p> <p>(i) Cigarettes manufactured in Ghana.</p> <p>(a) where the weight of one thousand cigarettes does not exceed two pounds, a duty of forty-five per centum of the selling price; and</p> <p>(b) where the weight of one thousand cigarettes exceeds two pounds but does not exceed two and one-half pounds a duty of sixty per centum of the selling price; and</p> <p>(c) where the weight of one thousand cigarettes exceeds two and one-half pounds, duty of seventy five pek centum of the selling price.</p>	Tobacco:—	
No.	Goods	<p>For the purpose of this item "selling price" in relation to cigarettes locally manufactured, means— (i) the price declared by the manufacturer to be the price, inclusive of excise duty, at which cigarettes of the same brand, weight, quality and description are ordinarily sold by him ex factory; or (ii) if it appears to the Comptroller that the price so declared is less than the cost of manufacture of the cigarettes together</p>

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with the excise duty thereon and all the profits taken or to be taken by the manufacturer in respect thereof, the sum which, in the opinion of the Comptroller, is equal to such cost together with such excise duty and profits.

Provided that to determine the dutiable categories the following rules shall apply

- (a) Actual tobacco content shall be the basis for determining the weight for a thousand sticks which should not include the paper wrappers and cork tips; and
- (b) in the case of cork-tipped cigarettes, the weight for duty shall under no circumstances fall below two pounds per one thousand sticks and the minimum excise rate for cork-tipped cigarettes shall therefore be sixty per centum of the Selling Price.

(ii) Cigars manufactured in Ghana	the pound	C4.80
(iii) Snuff and other tobacco manufactured in Ghana	the pound	β2.40

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Item No.	Rate of Duty
	Matches—in boxes containing 50 matches each or less
	Matches—in boxes containing a greater quantity than 50 matches each.
	For the purpose of this item, five "booklets" of matches shall be regarded as two boxes provided each "booklet" contains not more than 20 matches.
4	OILS, Edible
5	SALT of all kinds, including common, rock, table and cellery but excluding medicinal salt.
6	Soap:—
	(i) common and washing including detergents
	(ii) Toilet.
7	Spirits, except "Akpateshie"—
	(1) Distilled, blended, or compounded in Ghana
	(2) Rectified in Ghana :—
	(i) For use solely in laboratories or in the compounding of drugs and medicines
	(ii) Denatured to the satisfaction of the Comptroller

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8	(1) Accumulators (Electric Storage Batteries)	10 per centum Price.
	(2) Aluminium, iron and steel sheets and plates, galvanised sheets and tin plates	7½ per centum Price.
	(3) Apparel:—	
	A. Outer garments:—	
	(a) Aprons	} 15 per centum Price.
	(b) Blouses	
	(c) Dressing gowns	
	(d) Frocks	
	(e) Gent's Trousers (including jodhpurs and riding breeches)	
	(f) Housecoats	
	(g) Jackets	
	(h) Ladies' slacks	
	(i) Shorts	
	(j) Skirts	
	(k) Other outer garments (including socks, stockings, handkerchiefs and scarves).	
	Under garments:—	
	(a) Brassiers	} 15 per centum Price.
	(b) Chemises	
	(c) Nightwear, including pyjamas	
	(d) Shirts	
	(e) Singlets	
	(f) Other under garments	
	(iii) Other	
	

(e) Gent's Trousers
(including jodhpurs
and riding
breeches)

(k) Other outer
garments
(including socks,

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Item No.	Rate of Duty s and scarves).	IS per centum. of the Selling No. Goods
	(c) Nightwear, including pyjamas	
the gross boxes . .	go. 54	(4) Blankets and travelling rugs
the gross boxes . .	go. 72 co.12	(5) Candles . .
the gallon . . the pound . .		(6) Cosmetics, Perfumery and Toilet preparations including talcum powder whether perfumed or not, pomatums, pastes, hair oils and hair dressings. .
the 100 pounds . .	Cl.20	(7) Footwear:— Plastic and or rubber sandals
10 per centum Of the Selling Price.		(8) Furniture, all kinds produced by persons or industries other than those exempted by the Comptroller.
the proof gallon	Q . 70	(9) Holloware made of aluminium, iron, steel, tin and other metals whether enamelled or not.
the proof gallon	go. 12	(10) Knives, forks and spoons
the proof gallon	go.12	(11) Paints
the proof gallon	V2.70	(12) Paper and plastic bags
10 per centum of the Selling Price.		(13) Plasticware other than plastic bags:— (a) Raincoats and hats (b) Other . .
7} per centum of the Selling Price.		(14) Textile materials:— (i) Piece Goods:— (a) Grey, unbleached (b) White, bleached . . (c) Towels and Toweling
15 per centum of the Selling		(ii) Bedding, Table and Toilet Linen :— (a) Bed shecls (b) Bed-spreads (c) Pillow cases

7} per centum of the Selling
Price.

20 per centum of the ⁸ Selling

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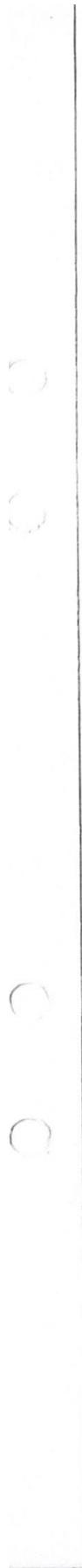
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Rate of Duty

(d) Table cloths and covers			
(e) Napkins		7} per centum of the Selling	
(f) Kitchen linen		Price.	
(g) Toilet linen		Selling	
(15) Toilet Paper		15 per centum of the Selling	
(16) Tooth Paste	} 15	Price.	
(17) Travel goods of all materials		} 15	Price.
(18) Umbrellas			Selling
(19) Waters, table, including mineral waters of all descriptions.			
(20) Metal windows, louvres and doors whether glazed or not and parts and accessories.		15 per centum of the Selling	
(21) Brushes, all kinds		Price.	
(22) Mirrors, all kinds.		7} per, centum of the Selling	
		frice.	

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Item	No.	Rate of Duty
15 per centum of the Selling		



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Price.	Rate of Duty
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7} per centum of the Selling Price.
For the purpose of this item, the expression "selling price"
in

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Item No.	Rate of Duty
Goods relation to other locally manufactured articles means —	<p>(a) the price declared by the manufacturer to be the price, exclusive of excise duty, at which the goods of the Same brand, quality and description are ordinarily sold by the manufacturer ex-factory;</p> <p>(b) if it appears to the Comptroller that the price so declared is less than the cost of manufacture of such goods exclusive of excise duty thereon, and all profits taken or to be taken by the manufacturer thereof, at sum which, in the opinion of the Comptroller, is equal to such cost together with such profit.</p>

INTERPRETATION

In this Schedule, unless the context otherwise requires—

- "beer" includes ale, stout, porter, black beer, and any other description of beer, and any liquor which is made or sold as a description of beer or as a substitute for beer, and which on analysis of a sample thereof at any time is found to contain more than one per centum of pure alcohol by volume;
- "blend" means to mix the products of two or more distillers to obtain a uniform product;
- "brewer" means a brewer of beer;
- "brewing book" means the brewing book required to be kept by a brewer in accordance with the directions of the Comptroller given under the provisions of section 46 of the Ordinance;
- "bushel of malt" means any such quantity of malt, maize or other unmalted corn, sugar or other material capable of being used in brewing, or such admixtures thereof, as may be prescribed;
- "compound" means to mix an ingredient or material with spirits, but does not include methylating;
- "dissolving" means a dissolving of materials of making colouring or priming solution;
- "gallon" means an imperial gallon ;

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"gravity" in relation to any liquid means the ratio of the weight of a volume of the liquid to the weight of an equal volume of distilled water, the volume of each liquid being computed as at sixty degrees Fahrenheit; and where the gravity of any liquid is expressed as a number of degrees that number shall be the said ratio multiplied by one thousand ;

"indigenous beer" includes shai, mpanyiwa, nmadaa, liha, pito, and other indigenous liquors of a like nature;

"original gravity" in respect to worts means the gravity of such worts before fermentation has commenced;

"proof spirit" means spirit which at a temperature of fifty-one degrees Fahrenheit weighs exactly twelve-thirteenth of an equal measure of distilled water;

"rectify" means to purify spirits by distillation, filtration, or other means;

"spirits" means spirits of any description and includes all liquors mixed with spirits and all mixtures, compounds or preparations made with spirits, but does not include alcohols other than ethyl alcohol and potable methyl alcohol and medical preparations containing alcohol and

"wort" means the liquid obtained by dissolving sugar or molasses in water or by extracting the soluble portion of malt or corn in the process of brewing, but includes any priming and colouring solution, and any liquid prepared for the distillation of spirits.

By Command of the President.

K. AMOAKO-ATTA Minister
of Finance..

17th September, 1965.

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Item	No.	Rate of Duty
Price go.04		