

EXCISE TAX STAMP (AMENDMENT) ACT, 2018 (ACT 981)

ARRANGEMENT OF SECTIONS

Section

1. Section 2 of Act 873 amended
2. Section 19 of Act 873 amended

REPUBLIC OF GHANA

THE NINE HUNDRED AND EIGHTY-FIRST

ACT

OF THE PARLIAMENT OF THE REPUBLIC OF GHANA

ENTITLED

EXCISE TAX STAMP ACT, 2018

AN ACT to amend the Excise Tax Stamp Act, 2013 (Act 873) to indicate textiles as goods to which Excise Tax Stamp is to be affixed and to amend the definition of "product unit".

DATE OF ASSENT: 28th December, 2018.

PASSED by Parliament and assented to by the President:

Section 1—Section 2 of Act 873 amended

The Excise Tax Stamp Act, 2013 (Act 873), referred to in this Act as the “principal enactment”, is amended in section 2 by the

(a) deletion of “and” after paragraph (d),

(b) substitution for paragraph (e) of

“(e) textiles; and”; and

(c) insertion after paragraph (e) of

“(f) any other excisable product prescribed by the Minister.”.

Section 2—Section 19 of Act 873 amended

The principal enactment is amended in section 19 by the substitution for “product unit” of

“ “product unit” means the smallest package in which a product is usually presented and retailed except for the following:

(a) cigarettes which shall be “the pack”; and

(b) textiles which shall be “six yards”. “

Date of Gazette Notification: 31st December, 2018.