

**INVESTMENT CODE (AREAS OF SPECIAL PRIORITY) INVESTMENT, 1991 (LI
1519)**

IN exercise of the powers conferred on the Board by sub-section (2) of section 22 of the Investment Code, 1985 (P.N.D.C.L. 116) this Instrument is made this 26th day of July 1991.

Section 1—Special Priority Areas.

Enterprises engaged in the category of activities in Part A of the Schedule to this Instrument are hereby declared areas of special priority and shall qualify for the benefits and incentives specified in relation thereto in Part B of the Schedule.

Section 2—Enterprises to Apply.

(1) Any enterprise referred to in paragraph 1 which wishes to benefit from the incentives and benefits specified in the Schedule to this Instrument shall apply to the Ghana Investment Centre (hereinafter referred to as "the Centre") on an application form provided for that purpose by the Centre.

(2) There shall be paid for the application form such fee as the Centre may determine.

Section 3—Commencement.

This Instrument shall be deemed to have come into force on the 1st day of January 1991.

SCHEDULE

A. Manufacturing Sector

Activities

- (a) Production of devices which are renewable energy sources such as solar energy devices, biogas, windmill and photovoltaic systems;
- (b) Production of gas cylinders and accessories such as regulators and valves and production of appliances which use liquified petroleum gas such as cookers, ovens, heaters and coolers;
- (c) Production of pharmaceutical products, biotechnology products, medical products, veterinary products and chemicals for use in agriculture;
- (d) Manufacture or assembly of electrical or electronic devices, appliances, goods, components, parts, wires, cables, insulators and pylons;
- (e) Manufacture or assembly of motor vehicles;
- (f) Manufacture or assembly of rural transportation equipment and accessories.

B. Applicable Incentives and Benefits

- (a) Permission for Establishment;
- (b) Exemption from the payment of customs import duties and related charges in respect of plant, machinery, equipment and accessories imported specifically and exclusively to establish the approved enterprise;
- (c) In the case of enterprises in the electrical and electronics sub-sectors:
 - (i) Exemption from customs import duties and other related charges in respect of parts, components and raw materials needed for the manufacture or assembly of products of approved enterprises;
 - (ii) Exemption from corporate income tax for the first five years of operation and in the case of enterprise sited in the Northern, Upper West and Upper East Regions exemption from corporate income tax for the first ten years of operation;
- (d) Investment allowance of seven and a half per cent in the year of investment;
- (e) Depreciation or capital allowances 40 per cent in the year of investment and 20 per cent per annum in the subsequent three years;
- (f) Immigrant quota in respect of an approved number of expatriate personnel;
- (g) Personal remittance quota for the approved number of expatriate personnel;
- (h) Exemption from Selective Alien Employment Tax under the Selective Alien Employment Tax Decree, 1973 (N.R.C.D. 201) for the approved number of expatriate personnel; and
- (i) Any other relevant incentives or benefits that are generally applicable to all projects approved under the Investment Code, 1985 (P.N.D.C.L. 116).

A. Tourism Sector

Activities

- (a) All Star-rated hotels;
- (b) Beach resort, holiday and recreational resorts and tourist villages with or without accommodation facilities;
- (c) Development of tourist-attraction sites (such as waterfalls, beaches, forts and historical sites, etc.) with or without accommodation facilities;
- (d) Casinos;
- (e) Operation of specialised restaurants and fast foods chains, indigenous and foreign;
- (f) Operation of a fleet of tourist coaches and buses;
- (g) Any other tourist project which may be determined by the Board to be of priority status.

B. Applicable Incentives and Benefits

- (a) Exemption from customs import duties and other related charges on plant, machinery, equipment and accessories imported exclusively and specifically to establish the approved enterprises;
- (b) Depreciation or capital allowances as follows:
 - (i) plant and machinery: 50 per cent in the year of investment and 25 per cent in subsequent years;)
 - buildings: 20 per cent in the year of investment and 10 per cent in subsequent years.
- (c) Exemption from taxes and rates levied on building properties for a period not exceeding three years.
- (d) Investment allowance of seven and a half per cent in the year of investment.
- (e) Any other relevant incentives and benefits that are generally applicable to all projects under the Investment Code, 1985 (P.N.D.C.L. 116).

A. General Service Sector

Activities

- (a) Enterprises which provide essential service associated with such priority areas as agricultural, manufacturing, construction, building and tourism industries;
- (b) Enterprises which provide engineering services (including maintenance of plant and machinery) to enterprises in the declared priority areas of investment under the Investment Code;
- (c) Interstate bulk haulage by air, sea, inland waters and land and interstate coach services;
- (d) Air cargo freighting of agricultural and perishable products;
- (e) Superintendent services for agricultural and manufacturing products for export;
- (f) Medium and large-scale enterprises which contribute to real savings on national imports through recycling of used items;
- (g) Enterprises engaged in the production of packaging materials;
- (h) Enterprises which engaged in the provision of water (e.g.; drilling of boreholes) for human consumption and for agricultural purposes;
- (i) Enterprises engaged in the production of approved water purification devices, appliances and accessories;
- (j) Enterprises engaged in the provision of primary and specialist health care and specialist training or education;
- (k) Enterprises engaged in the development of Ghana book publishing industry;
- (l) Provision of financial and banking services;

- (m) Provision of warehousing facilities;
- (n) Joint Venture (Ghana-foreign) enterprises engaged in the operation of a fleet of coaches, buses or vehicles for mass transportation of people and goods;
- (o) Any other service industry that may from time to time be determined by the Board.

B. Applicable Incentives and Benefits

Activities

- (a) Permission for Establishment;
- (b) Exemption from the payment of customs import duties in respect of plant, machinery, equipment and accessories imported specifically and exclusively to establish the enterprise;
- (c) In the case of book publishing houses, exemption from customs import duties and other related charges in respect of inputs needed for the production and printing of books;
- (d) Investment allowance of seven and a half per cent in the year of investment;
- (e) Depreciation or capital allowance of 40 per cent in the year of investment and 20 per cent per annum in the subsequent three years;
- (f) Immigrant quota in respect of the approved expatriate personnel;
- (g) Personal remittance quota for the approved number of expatriate personnel;
- (h) Exemption from Selective Alien Employment Tax under the Selective Alien Employment Tax Decree, 1973 (N.R.C.D. 201) for the approved number of expatriate personnel;
- (i) Any other relevant incentives and benefits that are generally applicable to all projects under the Investment Code, 1985 (P.N.D.C.L. 116).

Mr. P.V. Obeng	...	...	Chairman
Dr. Kwesi Botchwey	...	...	Member
Mr. Sam Jonah	...	...	Member
Dr. N.K. Asamoah	...	...	Member
Nana Wereko-Ampem II	...	...	Member
Mr. E.O. Agbettor	...	...	Member
Dr. Kobena G. Erbynn	...	...	Member

Date of Gazette Notification: 6th September 1991.

TREES AND TIMBER (CHAIN SAW OPERATIONS) REGULATIONS, 1991

(LI 1518).

IN EXERCISE of the powers conferred on the Provisional National Defence Council Secretary responsible for Lands and Natural Resources by section 17 of the Trees and Timber Decree, 1974 (N.R.C.D. 273) these Regulations are made this 29th day of May 1991.

Regulation 1—Owners of Chain Saws to Register.

(1) Every owner of a chain saw shall apply to the District Assembly in whose area of authority the owner is resident for the registration of the chain saw, within fourteen days of the acquisition of the chain saw.

(2) An applicant seeking registration of a chain saw shall complete in duplicate the form set out in the Schedule to these Regulations.

Regulation 2—Use of Unregistered Chain Saw Prohibited.

No person shall use a chain saw for the felling of a tree or sawing of logs unless the chain saw has been registered under these Regulations.

Regulation 3—Function of District Assembly in Relation to Chain Saw Operations.

(1) A District Assembly shall on receipt of an application direct the District Forestry Officer to inspect the chain saw and report thereon and shall where satisfied with the report of the District Forestry Officer issue a registration certificate in respect of the chain saw.

(2) The registration certificate shall be in such form as the District Assembly shall determine and shall be valid for a period of one year.

(3) An applicant shall pay such fee as may be determined by resolution of the District Assembly in respect of the registration of chain saws.

Regulation 4—Registration Mark of Chain Saw.

Every chain saw shall after registration, bear a registration mark which shall be the same as the registration number.

Regulation 5—Chain Saw Operators to Apply for Permit to Fell Trees.

(1) Any person who wishes to fell any tree with a chain saw shall apply through the District Forestry Officer to the District Assembly of the District in which he wishes to fell the trees, for a permit to do so.

(2) The application shall state the number, species and location of the trees.

(3) On receipt of the application, the District Assembly shall direct the District Forestry Officer to inspect the proposed felling area and to satisfy himself in respect of the suitability of the trees for felling and conversion.

(4) The District Forestry Officer shall after the inspection report to the Assembly with his recommendations.

(5) On receipt of the recommendations the Assembly may direct the District Forestry Officer to issue a permit to the applicant upon payment of a fee fixed by resolution of the Assembly.

(6) A permit issued under this regulation—

(a) shall indicate the species and number of trees to be felled; and

(b) may contain such conditions as the Assembly may deem necessary.

Regulation 6—Chain Saw Operators to Mark Trees.

Every chain saw operator shall in addition to marking the stump of every tree he fells with his registration number, mark such stump serially.

Regulation 7—District Forestry Officer to Keep Register.

(1) Every District Forestry Officer shall—

(a) keep a register of all registered chain saws and the registration numbers and permits issued by the Assembly; and

(b) send quarterly returns of such registered chain saws, registration numbers and permits to the Assembly and the Forestry Commission.

(2) The District Forestry Officer shall send copies of all registration certificates and permits issued under these Regulations to the Forestry Products Inspection Bureau.

Regulation 8—Offences.

(1) Any person who—

(a) being the owner of a chain saw fails to register the chain saw;

(b) uses an unregistered chain saw to fell any tree or saw any log contrary to regulation 2;

(c) fells trees or saws logs with a chain saw in any district without a permit contrary to sub-regulation (1) of regulation 3; or

(d) fails to mark the stump of a tree he fells with his registration number serially,

commits an offence and is liable to conviction to a fine not exceeding ₦200,000.00 or to imprisonment for a term not exceeding one year or to both.

(2) Any landowner who permits an unregistered chain saw to be used on his land for felling trees or sawing logs commits an offence and is liable on conviction to a fine not exceeding €200,000 or imprisonment for a term not exceeding one year or to both.

(3) Where a person fells any tree or saws any logs with an unregistered chain saw the court or tribunal shall, in addition to the punishment imposed under sub-regulation (1) of this regulation order that the chain saw or the tree or logs in respect of which the offence was committed be forfeited and disposed of as the court or tribunal may direct.

Regulation 9—Interpretation.

In these Regulations unless the context otherwise requires—

"operator" means any person who uses a chain saw for the purpose of felling trees or sawing logs.

SCHEDULE

FORM

Regulation 1 (2)

APPLICATION TO REGISTER CHAIN SAW(S)

1. Full name of applicant.....

2. Address of applicant Residential

Postal

3. Nationality

4. Occupation

5. Description and make of chain saw

6. Manufacturer's Serial Number of chainsaw

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7. Date of Acquisition

8. Full particulars of all other chain saws owned by applicant

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9. Particulars of last registration covering the chain saw

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10. Purpose for which the applicant requires the chain saw
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11. Signature of Forestry Officer effecting registration
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12. Place of application
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Date

Signature of Applicant

J.A. DANSO

Secretary for Lands And Natural Resources

Date of Gazette Notification: 19th July 1991.