

3. Appendix

Abridged Version of EXCISE TAX STAMP ACT, 2013 (873)

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Introduction

The Government of Ghana introduced the Excise Tax Stamp Act 2013 (Act 873) in 2013 to provide for the affixing of Excise Stamps on specified excisable products to enhance accountability on those products. This document represents an abridged version of Act 873 and its amendment.

Establishment and application of Excise Tax Stamp

The Ghana Revenue Authority will determine the form, features and nature of the stamp.

The Excise Stamp will be affixed on specified excisable goods manufactured or imported into Ghana.

Goods to which Excise Stamp is to be affixed

The Stamp shall be affixed on the following class of goods:

- mineral water;
- bottled and other packaged water excluding sachet water;
- carbonated soft drinks;
- malt drink;
- stout;
- beer, including cider beer;
- wines, including sparkling wine;
- spirits;
- cigarettes and other tobacco products; and
- textiles.

Features and design of Excise Tax Stamp

The Stamp will have specific features distinguishing between various product categories and locally manufactured goods and imported products.

Registration

Importers and manufacturers of specified excisable products shall register with the Authority.

An applicant must have a valid Tax Identification Number (TIN) in order to register.

A foreign manufacturer who supplies specified excisable goods to an importer shall register using the required form. Non-compliance with obligations imposed on the foreign manufacturer will lead to cancellation of the registration.

Register

The Authority shall maintain a register of manufacturers and importers of goods to which a stamp is required to be affixed.

Procurement of Excise Tax Stamps

The manufacturer or importer shall purchase the tax stamp from the Authority.

Supply and Distribution

The Authority shall supply the approved category and quantity of Stamps, to a manufacturer or importer of goods.

A importer may be authorised to make a direct supply of Stamps to a manufacturer outside Ghana, only if the manufacturer is registered and the payment for the Stamps supplied will be made when due.

The Authority shall sell the Stamps, at the port of entry to occasional importers and supervise the affixing of the Stamps.

The Authority may also approve the supply and affixing of Excise Tax Stamps, in a bonded warehouse or premises appropriate for the security of the goods.

Affixing of Excise Tax Stamp

The Stamp shall be affixed on each product in a manner that ensures that, the Stamp will be broken or unusable when the product is opened.

Imported goods shall have the Stamps affixed to them, by the authorised foreign manufacturer of the importer or at the point of entry in a specified facility or place.

A registered foreign manufacturer shall affix the Stamp, before the shipment of the products to Ghana.

A manufacturer in Ghana shall affix the Stamp on each item, before they are delivered out of the factory.

Delivery of Goods for consumption in Ghana

Specified excisable goods shall not be put on sale or released into the open market, unless the stamps are affixed to them.

Excisable goods to be auctioned shall have the stamps affixed on them.

Excisable goods purchased from duty free shops for home consumption, shall have the Stamps affixed to them.

Record keeping

An importer who supplies Excise Tax Stamp to a foreign manufacturer to be exported, shall notify the Authority in writing of each supply of the approved quantity of Excise Tax Stamp to the foreign manufacturer.

The Authority shall maintain a record of Excise Tax Stamps issued by an importer to a foreign manufacturer.

A manufacturer of goods which require an Excise Tax Stamp shall maintain records of the transactions on a monthly basis.

Returns to be submitted

An importer or a local manufacturer of specified excisable goods shall submit a monthly report by the twentieth (20th) day of the following month.

Where the Stamps are damaged in the process of being affixed, the manufacturer shall keep the Stamps for inspection and certification.

A manufacturer who ceases production shall submit a record of unused Stamps to the Authority, within a period of fifteen (15) days after which the Authority shall recover the unused Stamps and reconcile the supply and use of the Stamps.

Audit

The Authority may audit the operations and premises of the importers, manufacturers or traders.

Monitoring and enforcement

The Authority may inspect the premises of any manufacturer, importer, wholesaler, distributor or retailer to ensure that the Stamps are genuine and have been applied on the designated products.

Failure to affix Excise Tax Stamp

Excisable products that are required to have the stamp affixed on them shall be seized, where they are sold or displayed on sale without having the stamp affixed on them.

Any person who puts or releases the excisable products for sale without the stamp affixed on the products commits an offence, and is liable to a fine not exceeding three hundred per cent of the duties and taxes involved or to a term of imprisonment or to both.

Falsification, alteration and counterfeiting of Excise Tax Stamp

It is an offence to make an impression, alter or counterfeit an Excise Tax Stamp or do an act to undermine the Excise Tax Stamp regime.

A person, who performs an act with the intent of evading any duty or tax commits an offence and is liable to a fine or a term of imprisonment and any goods connected to the offence shall be forfeited.

Disclaimer

This document is designed to provide user friendly information and is by no means replacing the Excise Tax Stamp Act, 2013 (Act 873).