

Ghana

Luxury Vehicle Levy Act, 2018

Act 969 of 2018

Legislation as at 1 August 2018

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Luxury Vehicle Levy Act, 2018

Act 969 of 2018

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Commenced on 1 August 2018

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AN ACT to impose a Luxury Vehicle Levy on motor vehicles and to provide for related matters.

PASSED by Parliament and assented to by the President:

1. Imposition of Luxury Vehicle Levy

- (1) There is imposed by this Act an annual Levy to be known as "Luxury Vehicle Levy" on a motor vehicle with an engine capacity as specified in the second column of the Schedule.
- (2) The Levy shall be paid by the owner of the motor vehicle
 - (a) on the date of the first registration of the motor vehicle; and
 - (b) on or before the due date for the annual renewal of the road worthy certificate of the motor vehicle.
- (3) A motor vehicle registered prior to this Act is subject to the Levy.
- (4) The levies specified in the third column of the Schedule shall be paid in respect of motor vehicles with engine capacities specified in the second column of the Schedule.

2. Exemption from Levy

The following motor vehicles are exempt from the Levy:

- (a) tractors;
- (b) ambulances;
- (c) commercial vehicles that have the capacity to transport more than ten persons;
- (d) commercial vehicles for the transport of goods; and
- (e) other motor vehicles that the Minister may by legislative instrument exempt.

3. Collection of Levy

The Driver and Vehicle Licensing Authority shall collect the Levy imposed under this Act.

4. Bank Account

The Levy collected under [section 3](#), shall be paid into a bank account opened for the purpose by the Board, with the approval of the Controller and Accountant-General.

5. Payment of arrears

A person who fails to pay the Levy in any year, shall pay all arrears accrued on or before the renewal of the roadworthy certificate.

6. Regulations

The Minister may, by legislative instrument make Regulations for the effective implementation of this Act.

7. Interpretation

In this Act, unless the context otherwise requires,

"**Board**" means the governing body of the Driver and Vehicle Licensing Authority established by section 5 of the Driver and Vehicle Licensing Authority Act, 1999 (Act 569);

"**commercial vehicle**" means a vehicle registered by the Driver and Vehicle Licensing Authority as a commercial vehicle;

"**Levy**" means the Luxury Vehicle Levy imposed under [section 1](#); and

"**Minister**" means the Minister responsible for Finance.

Schedule

Imposition of Levy (sections 1 and 4)

	Engine Capacity (CC)	Levy (GH¢)
1.	2950cc - 3549cc	GH¢ 1,000.00
2.	3550cc - 4049cc	GH¢ 1,500.00
2.	4050cc and above	GH¢ 2,000.00