

**SALES TAX (AMENDMENT) LAW, 1987**

IN pursuance of the Provisional National Defence Council (Establishment) Proclamation, 1981 this Law is hereby made:

1. There is hereby imposed on all imported goods a rate of sales tax of twenty *per centum*. Imposition of sales tax on imported goods.

2. (1) Notwithstanding the provisions of the Sales Tax Act, 1965 (Act 257) as amended (referred to in this Law as the "principal enactment") there is hereby imposed on the following classes of locally manufactured goods the rate of sales tax specified in relation to each class of goods: Imposition of sales tax on locally manufactured goods.

<i>Class of Goods</i>	<i>Rate of Sales Tax</i>
A. Tobacco	
(i) Cigarettes .. .. .	$7\frac{1}{2}$ <i>per centum</i>
(ii) Cigars .. .. .	$7\frac{1}{2}$ <i>per centum</i>
(iii) Negrohead .. .. .	$7\frac{1}{2}$ <i>per centum</i>
(iv) Snuff and other tobacco ..	$7\frac{1}{2}$ <i>per centum</i>
B. Stout and Béer other than indigenous .. .. .	$7\frac{1}{2}$ <i>per centum</i>
C. Water, table including mineral waters of all description .. ..	$7\frac{1}{2}$ <i>per centum</i>
D. Spirit, except "akpeteshie": ..	
(i) Distilled or rectified ..	$7\frac{1}{2}$ <i>per centum</i>
(ii) Blended or compounded ..	$7\frac{1}{2}$ <i>per centum</i>
(iii) Other:	
(a) For use solely in laboratories or in the compounding of drugs ..	$7\frac{1}{2}$ <i>per centum</i>
(b) Denatured to the satisfaction of the Commissioner .. .. .	$7\frac{1}{2}$ <i>per centum</i>

(2) Except as otherwise provided in subsection (1), of this section, there is hereby imposed on the goods specified in the First Schedule to this Law the rates of sales tax specified in relation to such goods.

3. The Schedule to the principal enactment is hereby replaced by the Schedules to this Law. Schedule to principal enactment replaced.

4. The Sales Tax (Amendment) Law, 1985 (P.N.D.C.L. 136) is hereby repealed. Repeal.

5. This Law shall be deemed to have come into force on the 20th day of February, 1987. Commencement.

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## FIRST SCHEDULE

## SALES TAX ON LOCALLY MANUFACTURED GOODS

Tariff No.	Description	Rate
1.	Accumulators (electric storage batteries) .. .. .	10%
2.	Aluminium, iron steel or tin sheets and plates or plates .. ..	20%
3.	Socks .. .. .	20%
4.	Stockings .. .. .	45%
5.	Blankets .. .. .	20%
6.	Travelling rugs .. .. .	20%
7.	Brushes, all kinds .. .. .	35%
8.	Candles .. .. .	35%
9.	Cosmetics, perfumery or toilet preparations including talcum powder whether or not perfumed, pomatums, pastes, hair oils and hair dressing	45%
10.	Footwear of whatever material .. .. .	20%
11.	Furniture, all kinds produced by persons or industries other than those exempted by the Commissioner .. .. .	20%
12.	Glass and glassware .. .. .	20%
13.	Holloware made of aluminium, iron, steel, tin or other metals whether or not enamelled .. .. .	20%
14.	Knives, forks and spoons .. .. .	35%
15.	Matches .. .. .	10%
16.	Polishes, floor and shoe .. .. .	35%
17.	Metal windows, louvres and doors whether or not glassed and parts and accessories thereof .. .. .	35%
18.	Mirrors of all kinds .. .. .	35%
19.	Oils, edible .. .. .	10%
20.	Paints .. .. .	10%
21.	Paper or plastic bags .. .. .	20%
22.	Plasticware other than plastic bags but including rain coats and hats ..	35%
23.	Salt of all kinds including common, rock, table, and celery but excluding medicinal salt	10%
24.	Soap:	
	(a) Common and washing, including detergents .. .. .	10%
	(b) Toilet .. .. .	20%
25.	Sugar, manufactured, whether or not refined .. .. .	10%
26.	Textile fabrics including knitted fabric:	
	(a) Khaki and dyed drill .. .. .	10%
	(b) Other .. .. .	20%
27.	Toilet Paper .. .. .	20%
28.	Tooth paste .. .. .	20%
29.	Travel goods of any material .. .. .	35%
30.	Umbrellas .. .. .	35%
31.	Waters, table including mineral waters of all description .. ..	45%
32.	Gramophone records .. .. .	35%

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<i>Tariff No.</i>	<i>Description</i>	<i>Rate</i>
33.	Sunglasses .. .. .	45%
34.	Made-up textile articles, for example, wearing apparel .. .. .	20%
35.	Bed linen, toilet linen, kitchen linen, handkerchiefs and curtains ..	35%
36.	Confectionery .. .. .	20%
37.	Disinfectants, insecticides, fungicides, weed-killer, anti-sprouting product, rat poisons and similar products, put in forms or packing for sale by retail or as articles .. .. .	10%
38.	Television sets; video sets .. .. .	45%
39.	Radios .. .. .	20%
40.	Record players or changers .. .. .	45%
41.	Tape or cassette recorders .. .. .	45%
42.	Radiograms .. .. .	45%
43.	Margarine .. .. .	20%
44.	Fans .. .. .	35%
45.	Refrigerators .. .. .	35%
46.	Deep Freezers .. .. .	35%
47.	Electric Irons .. .. .	20%
48.	Cookers—all kinds .. .. .	35%
49.	Air-conditioners .. .. .	45%
50.	Domestic hand sewing machines .. .. .	10%
51.	Electric sewing machines .. .. .	35%
52.	Pipes and tubing and fittings therefor of plastic materials .. .. .	10%
53.	Battery-operated one-band (short wave) radio set .. .. .	10%
54.	Milk .. .. .	0%
55.	Foods specially prepared and put up for the feeding of infants .. .. .	0%
56.	Timber and lumber products .. .. .	20%
57.	Sandcrete Blocks and Burnt bricks .. .. .	10%
58.	Corrugated iron or aluminium roofing sheets .. .. .	10%
59.	Asbestos pipes, tubes and sheets .. .. .	10%
60.	Cement .. .. .	10%
61.	Tyres and tubes .. .. .	10%
62.	Flour .. .. .	10%
63.	Any article of food prepared in Ghana whether or not preserved or packed in air tight containers .. .. .	10%
64.	All other manufactured goods not particularly exempted .. .. .	20%

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## SECOND SCHEDULE

## EXEMPTION FROM SALES TAX

Item No.	Description
1.	Any article imported or purchased in Ghana for the Head of State
2.	Any article of raw food produced in Ghana.
3.	Charcoal and Firewood.
4.	Any article within the meaning of the Vehicle Purchase Tax Decree, 1978 (S.M.C.D. 184).
5.	Any article purchased from a manufacturer, and actually shipped as ship's stores or exported.
6.	(i) School stationery, instruments, scientific apparatus, appliances, materials and similar requisites, including furniture and other non-consumable equipment for use exclusively in the classroom, workshop, laboratory house-craft room, assembly hall, recreation room, dormitory, dining hall or kitchen, and sports and gymnastic equipmen (excluding wearing apparel) imported or purchased by or on behalf of schools approved by the Secretary responsible for Education.
7.	Aviation fuel.
8.	Any article imported or purchased from another manufacturer by a manufacturer of goods, as materials solely for the manufacture of such goods and declared as such at the time of importation or purchased.
9.	Literary matter, fully printed or produced by any duplicating process, including atlases, books, charts, maps, music, newspapers and periodicals, plans and drawings, scientific and technical works and trade catalogues and price lists, but excluding greeting cards, almanacs, calendars and stationery.
10.	<p>All goods imported or purchased:</p> <p>(a) For the official use of any Commonwealth or Foreign Embassy, Mission or Consulate;</p> <p>(b) For the use of a permanent member of the Diplomatic Service of any Commonwealth or Foreign Country, exempted by the Secretary responsible for Foreign Affairs from the payment of Customs duties:</p> <p>Provided that in regard to paragraph<sup>s</sup> (a) and (b) above a similar privilege is accorded by such Commonwealth or Foreign Country to the Ghana representative therein.</p>
11.	Goods imported or purchased by personnel engaged by an International Agency or Technical Assistance Scheme where the terms of the Agreement made with the Government of Ghana include exemption from duties
12.	Fertilizers.
13.	Matchets.
14.	Pharmaceutical products including veterinary drugs.
15.	Day-old chicks approved by the Secretary for Agriculture.
16.	Live cattle, sheep and goats approved by the Secretary for Agriculture.

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<i>Item No.</i>	<i>Description</i>
17.	Fish, fresh, chilled or frozen, caught by Ghanaian-owned vessels, trawlers or canoes; fish, salted, in brine dried or smoked.
18.	Fishing nets and fishing floats.
19.	Machinery, apparatus, appliances and parts thereof, of the following kinds: <ul style="list-style-type: none"> <li>(a) Agricultural and horticultural;</li> <li>(b) Marine;</li> <li>(c) Mining and dredging;</li> <li>(d) Railway and Tramway;</li> <li>(e) Industrial including timber; and</li> <li>(f) For use in generating electric current.</li> </ul>
20.	Agricultural tractors and spare parts; agricultural trailers: <ul style="list-style-type: none"> <li>(a) Agricultural tractors and spare parts including outer covers and inner tubes certified by the Ministry of Agriculture and approved by Commissioner.</li> <li>(b) Agricultural trailers and identifiable parts thereof, outer covers and inner tubes suitable only for use on such trailers.</li> </ul>
21.	Poultry feed or livestock feed.
22.	Mining materials admitted as such by the Commissioner.
23.	Motor road sweepers and sprayers, forklifts and platform trucks.

Made this 22nd day of April, 1987.

**FLT.-LT. JERRY JOHN RAWLINGS**  
*Chairman of the Provisional National Defence Council*

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