



REPUBLIC OF GHANA

ENERGY SECTOR LEVIES (AMENDMENT) ACT, 2019 (ACT 997)

THE NINE HUNDRED AND NINETY-SEVENTH

ACT

OF THE PARLIAMENT OF THE REPUBLIC OF GHANA

ENTITLED

ENERGY SECTOR LEVIES (AMENDMENT) ACT, 2019

AN ACT to amend the Energy Sector Levies Act, 2015 (Act 899) to provide for an increase in the rates for the power generation and infrastructure support components of the Energy Debt Recovery Levy and the rates for the Road Fund Levy and the Price Stabilisation and Recovery Levy on petroleum products and for related matters.

DATE OF ASSENT: 19th August, 2019.

PASSED by Parliament and assented to by the President:

Section 1—First Schedule to Act 899 amended

1. The Energy Sector Levies Act, 2015 (Act 899) is amended in the First Schedule

(a) by the substitution for the first row "ENERGY DEBT RECOVERY LEVY" of—

'ENERGY DEBT RECOVERY LEVY Ghp 49 per litre on Petrol and Diesel, consisting in respect of—

(a) foreign exchange under recoveries — Ghp 5 per each litre

(b) power support generation and infrastructure support — Ghp 36 per litre

(c) Tema Oil Refinery Company debt recovery - Ghp 8 per each litre

Ghp 3 per litre on Marine Gas Oil (MGO) in respect of Tema Oil Refinery Company debt recovery

Ghp 4 per litre on Fuel Oil in respect of Tema Oil Refinery Company debt recovery

Ghp 41 per kg on LPG consisting of

(a) foreign exchange under recoveries — Ghp 5 per kg

(b) power generation and infrastructure support — Ghp 32 per kg

(c) Tema Oil Refinery Company debt recovery — Ghp 4 per kg To facilitate the debt recovery of the Tema Oil Refinery, down-stream petroleum sector, foreign exchange under recoveries and power generation and infrastructure support Ghana Revenue Authority Energy Debt Service Account and Power and Infra-consisting Support Sub-Account"

(b) by the substitution for the second row "ROAD FUND LEVY" of—

"ROAD FUND LEVY Ghp 48 per litre on petrol and diesel To support road maintenance Ghana Revenue Authority Road Fund"

(c) by the substitution for the fourth row "PRICE STABILISATION AND RECOVERY LEVY," of

PRICE STABILISATION AND RECOVERY LEVY Ghp 16 per litre on Petrol

Ghp 14 per litre on Diesel

Ghp 14 per kg on LPG To be used as a buffer for under recoveries or subsidies to stabilise petroleum prices for the consumer National Petroleum Authority Price Stabilisation and Recoveries Account

Date of Gazette Notification: 19th August, 2019.