

EXEMPTIONS (AMENDMENT) ACT, 2023

Act 1110

ARRANGEMENT OF SECTIONS

*Section*

1. Headnote before section 17 amended
2. Section 19A inserted
3. Section 34 of Act 1083 amended

Act 1110



REPUBLIC OF GHANA

THE ONE THOUSAND ONE HUNDRED AND TENTH

# ACT

OF THE PARLIAMENT OF THE REPUBLIC OF GHANA  
ENTITLED

## EXEMPTIONS (AMENDMENT) ACT, 2023

AN ACT to amend the Exemptions Act, 2022 (Act 1083) to provide a waiver of customs duties and customs taxes in respect of the importation of fishing gear for agricultural purposes and for related matters.

DATE OF ASSENT: *29th December, 2023.*

PASSED by Parliament and assented to by the President

### Headnote before section 17 amended

1. The Exemptions Act, 2022 (Act 1083), referred to in this Act as the “principal enactment”, is amended by the substitution for the headnote before section 17, of

*“Personal Effects, Foodstuffs, Equipment for Trial and Fishing Gear”*

**Section 19A inserted**

2. The principal enactment is amended by the insertion after section 19, of

**“Fishing gear**

- 19A. Fishing gear imported for agricultural purposes and
- (a) certified by the Minister responsible for Fisheries and Aquaculture Development, and
  - (b) approved by the Minister

are exempt from customs duties and customs taxes.”.

**Section 34 of Act 1083 amended**

3. The principal enactment is amended in section 34 by the insertion after the definition for “fee or charge”, of

““fishing gear” includes fishing float;”.

**Act 1110**

*Exemptions (Amendment) Act, 2023*

Date of *Gazette* notification: 29th December, 2023.