

IN THE SECOND SESSION OF THE SEVENTH PARLIAMENT OF THE FOURTH
REPUBLIC OF GHANA

REPORT OF THE FINANCE COMMITTEE ON THE FEES AND CHARGES (MISCELLANEOUS PROVISIONS) BILL, 2018

1.0 INTRODUCTION

The **Fees and Charges (Miscellaneous Provisions) Bill, 2018** was presented to Parliament by the Hon. Deputy Minister for Finance, Mrs. Abena Osei-Asare on behalf of the Minister for Finance and *read the first time* on 13th December, 2018. The Bill was subsequently *referred* to the Finance Committee for consideration and report in accordance with the 1992 Constitution and Order 169 of the Standing Orders of the House.

A Deputy Minister for Finance, Hon. Kwaku Kwarteng and officials from the Ministry of Finance attended upon and assisted the Committee in its deliberations on the Bill. The Committee appreciates their invaluable contributions.

1.1 REFERENCES

The Committee referred to and/or was guided by the following documents *inter alia* during its deliberations on the Bill:

- a. The 1992 Constitution of the Republic of Ghana
- b. The Standing Orders of the Parliament of Ghana.
- c. Interpretation Act, 2009 (Act 792)
- d. Fees and Charges (Miscellaneous Provisions) Act, 2009 (Act 793)

2.0 URGENCY OF THE BILL

The Committee determined and hereby certifies that the Bill is of an urgent nature and may be taken through all the stages of passage in one day in accordance with article 106(13) of the 1992 Constitution of the Republic of Ghana and Order 119 of the Standing Orders of the House.

3.0 BACKGROUND

The Fees and Charges (Miscellaneous Provisions) Act, 2009 (Act 793) was passed by Parliament to provide for the regulation of fees and charges in various enactments under a single legislation. Section 2 of Act 793 transferred the authority to determine fees and charges from Ministries, Departments and Agencies to the Minister responsible for Finance.

Act 793 also empowered the Minister for Finance to amend the fees and charges by legislative instrument to allow for periodic review of the fees and charges subject to approval by Parliament.

Pursuant to the power conferred on the Minister for Finance under Section 2 of Act 793, the Minister revised the fees and charges for the Ministries, Departments and Agencies through the following Legislative Instruments: L.I. 2191 of 2012; L.I. 2206 of 2013; L.I. 2216 of 2014 and L.I. 2228 of 2015.

However, the current wording of Act 793 does not permit the Minister to include in the Legislative Instruments the revision of the fees and charges of Ministries, Departments and Agencies beyond those specified in the parent Act. This new legislation is introduced to address the inadequacy of the Act 793.

4.0 PURPOSE OF THE BILL

The object of the Bill is to provide for a uniform legislation for the collection of fees and charges specified under various enactments and for related matters.

5.0 CONTENTS OF THE BILL

The **Fees and Charges (Miscellaneous Provisions) Bill, 2018** contains seven (7) clauses and One (1) Schedule.

Clause 1 provides for fees and charges for a Ministry, Department or Agency (MDA) specified in the Schedule to be prescribed by Regulations made under the Act.

Clause 2 transfers the power to prescribe fees and charges to the Minister responsible for Finance.

Clause 3 deals with the determination of the fees and charges. The clause requires an MDA to provide justification to the Minister for Finance in respect of proposals submitted for the review of fees and charges.

Clause 4 provides for the audit of expenditure and revenue of an MDA.

The power of the Minister to make Regulations is provided for under *clause 5*.

Clause 6 provides for the interpretation of words used in the Bill, and

Clause 7 repeals the Fees and Charges (Miscellaneous Provisions) Act, 2009 (Act 793).

The Bill additionally includes a *SCHEDULE* specifying the enactments and the respective MDAs for which fees and charges are to be prescribed by Regulations.

6.0 OBSERVATIONS

6.1 Scrutiny of Revised Fees

The Committee observed that the Bill provides a framework that enables the fees and charges proposed by the Ministries, Departments and Agencies (MDAs) to be subjected

to some scrutiny by the Minister for Finance in accordance with the overall government policy before submission to Parliament.

6.2 Fiscal Impact

The Committee noted that the Bill has no discernible fiscal impact in itself. It seeks to improve the framework for the regulation of fees and charges chargeable by Ministries, Departments and Agencies.

7.0 AMENDMENTS PROPOSED

The Committee respectfully recommends the following amendments to the Bill:

- i. **Clause 7 – Amendment Proposed** – Add a new sub-clause as follows:
 - (b) “Despite the repeal of Act 793, Regulations, by-laws, notices, orders, directions or any other act made or done under the repealed enactment and in force immediately before the coming into force of this Act are deemed to be made under this Act and shall remain in effect until revoked or cancelled.”
- ii. **SCHEDULE** – After item 43, *insert* “Ghana Revenue Authority Act, 2009 (Act 791)” in the second column and “Ghana Revenue Authority” in the third column.
- iii. **SCHEDULE** – Item 63 , in the second column, *delete* “1996 (Act 524)” and *insert* “2008 (Act 769)”

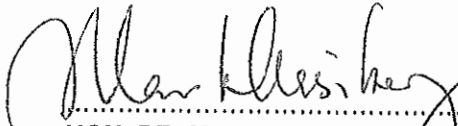
8.0 CONCLUSION

The Committee finds that the passage of the Bill will provide a uniform legislation for the collection of fees and charges under various enactments and also clarify the power of the Minister to amend the fees and the affected institutions by Legislative Instrument.

The Committee hence recommends to the House to adopt this report and pass the **Fees and Charges (Miscellaneous Provisions) Bill, 2018** into law *subject to the amendments*

proposed in accordance with Article 106(13) of the 1992 Constitution and the Standing Orders of the House.

Respectfully Submitted.


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HON. DR. MARK ASSIBEY-YEBOAH
(CHAIRMAN, FINANCE COMMITTEE)


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EVELYN BREFO-BOATENG (MS.)
(CLERK, FINANCE COMMITTEE)

19TH DECEMBER, 2018