## SPECIAL PETROLEUM TAX (AMENDMENT) ACT, 2018 (ACT 965)

## ARRANGEMENT OF SECTIONS

Section

- 1. Section 2 of Act 879 amended
- 2. Schedule to Act 879 amended

THE NINE HUNDRED AND SIXTY-FIFTH

ACT OF THE PARLIAMENT OF THE REPUBLIC OF GHANA

**ENTITLED** 

SPECIAL PETROLEUM TAX (AMENDMENT) ACT, 2018

AN ACT to amend the Special Petroleum Tax Act, 2014 (Act 879) to provide for a change from ad valorem rate on the ex-depot price of petroleum products listed in the Schedule to a specific rate of tax per litre or kilogramme corresponding to each of the petroleum products listed in that Schedule and to provide for related matters.

DATE OF ASSENT: 15th February, 2018.

PASSED by Parliament and assented to by the President:

Section 1—Section 2 of Act 879 amended

The Special Petroleum Tax Act, 2014 (Act 879) referred to in this Act as the "principal enactment" is amended by the substitution for section 2, of

2. "Rate of tax

The rate of the tax is the specific rate per litre or kilogramme specified in the Second Column of the Schedule corresponding to the petroleum product specified in the First Column of that Schedule.".

Section 2—Schedule to Act 879 amend[sic]

The principal enactment is amended by the substitution for the Schedule, of

"SCHEDULE

(section 2)

SPECIFIC RATE PER LITRE OR KILOGRAMME OF

PETROLEUM PRODUCTS

PETROLEUM PRODUCT TAX RATE PER LITRE OR KILOGRAMME (GHp)

LITRE KILOGRAMME

PETROL 46 -

DIESEL 46 —

LIQUIFIED PETROLEUM GAS — 48

NATURAL PETROLEUM GAS — 35

KEROSENE 39 —

Date of Gazette Notification: 15th February, 2018.