



THE EIGHT HUNDRED AND NINETY-FOURTH

ACT

OF THE PARLIAMENT OF THE REPUBLIC OF GHANA
ENTITLED

EXCISE DUTY (AMENDMENT) ACT, 2015

AN ACT to amend the Excise Duty Act, 2014 (Act 878) to increase the excise duty rate on cigarettes and cigars.

DATE OF ASSENT: 31st July, 2015.

PASSED by Parliament and assented to by the President:

First Schedule to Act 878 amended

1. The Excise Duty Act, 2014 (Act 878) is amended in the First Schedule by the substitution for the ad-valorem rate of duty indicated in the third column in relation to items "(a) and "(b)" of the tobacco products listed in the second column in respect of Tariff number 6 of

"Tariff No.	Commodity Description	Rate of Duty
6.	Tobacco products: (a) Cigarette (b) Cigar	175 per centum of the ex-factory price 175 per centum of the ex-factory price"

Date of *Gazette* notification: 31st July, 2015.