

**ENERGY SECTOR LEVIES (AMENDMENT)  
ACT, 2021**

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**Act 1064**

**ARRANGEMENT OF SECTIONS**

*Section*

1. Sections 5A and 5B inserted
2. Section 6 of Act 899 amended
3. Section 8 of Act 899 amended
4. First Schedule to Act 899 amended

Act 1064



THE ONE THOUSAND AND SIXTY-FOURTH

# ACT

OF THE PARLIAMENT OF THE REPUBLIC OF GHANA  
ENTITLED

## ENERGY SECTOR LEVIES (AMENDMENT) ACT, 2021

AN ACT to amend the Energy Sector Levies Act, 2015 (Act 899) to provide for an Energy Sector Recovery Levy and Sanitation and Pollution Levy to be imposed on specified petroleum products and for related matters.

DATE OF ASSENT: *31<sup>st</sup> March, 2021.*

PASSED by Parliament and assented to by the President

### Sections 5A and 5B inserted

1. The Energy Sector Levies Act, 2015 (Act 899), referred to in this Act as the “principal enactment”, is amended by the insertion after section 5, of

#### “Energy Sector Recovery Account

5A. (1) There is imposed by this Act, an Energy Sector Recovery Levy.

(2) The Minister shall cause to be opened and maintained the “Energy Sector Recovery Account” for the purpose of receiving moneys realised from the Energy Sector Recovery Levy.

- (3) Moneys in the Energy Sector Recovery Account shall be used to support the payment of
- (a) capacity charges in the energy sector; and
  - (b) energy sector bills including support for Feedstock.

**Sanitation and Pollution Account**

5B. (1) There is imposed by this Act, a Sanitation and Pollution Levy on specified petroleum products.

(2) The Minister shall cause to be opened and maintained the “Sanitation and Pollution Account” for the purpose of receiving moneys realised from the Sanitation and Pollution Levy.

(3) Moneys in the Sanitation and Pollution Account shall be used to

- (a) improve air quality in urban areas of the country and combat pollution;
- (b) design, construct and re-engineer solid and liquid waste treatment and disposal facilities including compost production facilities, recycling facilities, landfill sites, medical and other specialised waste treatment facilities;
- (c) construct sanitation facilities to accelerate the elimination of open defecation;
- (d) support disinfection, disinfection and fumigation of public spaces, schools, lorry parks, health centres and markets; and
- (e) provide dedicated support for the maintenance and management of major landfill sites and other waste treatment plants and facilities across the country.

**Section 6 of Act 899 amended**

2. The principal enactment is amended by the substitution for section 6, of

**“Management of account**

6. The Minister shall submit to Parliament an annual report on the management of the accounts established under sections 3, 4, 5, 5A and 5B.”.

**Section 8 of Act 899 amended**

3. The principal enactment is amended in section 8 by the insertion after the definition for “Debt Recovery Levy” of

““Feedstock” means fuel utilised by a power plant to generate or produce energy;”.

**First Schedule to Act 899 amended**

4. The principal enactment is amended in the First Schedule by the addition after the sixth row, of the seventh and eighth rows as follows:

LEVY	RATE	PURPOSE	COLLECTING AGENCY	PAYMENT TO
Energy Sector Recovery Levy	Ghp 20 per litre on Petrol and Diesel Ghp18 per kg of LPG	Support the payment of energy sector bills, capacity charges, and Feedstock	Ghana Revenue Authority	Energy Sector Recovery Account
Sanitation and Pollution Levy	Ghp10 per litre on Petrol and Diesel	<p>(a) Improve air quality in urban areas of the country and combat pollution,</p> <p>(b) design, construct and re-engineer solid and liquid waste treatment and disposal facilities, recycling facilities, landfill sites, medical and other specialised waste treatment facilities,</p> <p>(c) construct sanitation facilities to accelerate the elimination of open defecation,</p> <p>(d) support disinfection, disinfection and fumigation of public spaces, schools, lorry parks, health centres and markets, and</p> <p>(e) provide dedicated support for the maintenance and management of major landfill sites and other waste treatment plants and facilities across the country.</p>	Ghana Revenue Authority	Sanitation and Pollution Levy Account

**Act 1064**

*Energy Sector Levies (Amendment) Act, 2021*

Date of *Gazette* notification: 31<sup>st</sup> March, 2021.