



GRA

GHANA REVENUE AUTHORITY

Practice Note on
EXCISE DUTY SLIDING SCALE POLICY
UNDER THE EXCISE DUTY ACT, 2014 (ACT 878)
AS AMENDED

Practice Note Number: DT-EX/2020/001

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PRACTICE NOTE ON EXCISE DUTY SLIDING SCALE POLICY

1.0 TAX LAW

The Commissioner General of the Ghana Revenue Authority is empowered under sections 100 and 101 of the Revenue Administration Act, 2016 (Act 915) to issue Practice Notes setting out the interpretation placed 'in the provision of an Act.

Accordingly, this Practice Note is issued in respect to the Excise Duty Act, 2014 (Act 878), which imposes excise duty on a sliding scale in respect of Malt drink and Beer or Stout.

Tariff numbers "2 and "3 in the First schedule to Act 878 have also been amended by the Excise Duty (Amendment) (No. 2) Act, 2015 (Act 903) to reduce the sliding scale excise duty from 4 bands to 3 bands.

2.0 EXCISE DUTY (AMENDMENT) (NO. 2) ACT, 2015 (ACT 903)

The amendment to tariff numbers '2 and '3 in the first schedule to Act 878, which reduced the sliding excise duty from 4 to 3 bands are indicated in the table below:

| TARIFF NO. | TARIFF DESCRIPTION | RATE OF DUTY |
|------------|--|--|
| "2 | Malt drink: percentage use of local raw materials | |
| | Less than 50 per centum of local raw material | 17.5% per centum of the ex-factory price |
| | 50 per centum to 70 per centum of local raw material | 10 per centum of the ex-factory price |
| | Above 70 per centum of local raw material | 7.5 per centum of the ex-factory price |

| | | |
|----|---|---|
| "3 | Beer, stout other than indigenous beer: Percentage use of local raw material Less than 50 per centum of local raw material 50 per centum to 70 per centum of local raw material Above 70 per centum of local raw material | 47.5 per centum of the ex-factory price 32.5 per centum of the ex-factory price 10 per centum of the ex-factory price |
|----|---|---|

3.0 PURPOSE OF THIS PRACTICE NOTE

This Practice Note is issued to provide direction and guidance on the interpretation and application of Tariff numbers "2 and "3 of the First schedule to Act878 as amended by the Excise Duty (Amendment) (No. 2) Act,2015 (Act 903), to officers of the Ghana Revenue Authority, Tax Practitioners, Consultants, Manufacturers of Excisable goods (Breweries) and the general public.

The objective of the sliding scale excise duty is to encourage the use of local raw materials in the manufacture of malt drink, beer or stout by imposing lower rates of excise duty for greater use of local raw material.

4.0 INTREPRETATION

In this Practice Note, unless the context requires otherwise, "Act" means the Excise Duty Act, 2014 (Act 878) and Excise Duty (Amendment) (No. 2) Act 903.

For the purpose of this Practice Note, definitions, explanations and expressions used in this Practice Note, have the same meaning as they have in the Act:

Local Raw Material as stated in the Act means Raw materials grown or derivatives of raw materials grown in the country.

5.0 APPLICATION OF THE LAW

The Act provides for excise duty on a sliding scale for a percentage use of local raw materials for brewery companies in the manufacture of malt drink, beer or stout. The basis for the determination of the percentage use of local raw material, shall be the weight of the local raw material as a percentage use of the total weight of the constituents used in a brew, excluding water.

In computing the percentage use of local raw material and accounting for excise duty on the manufactured excisable products, the following must be taken into account:

- (a) Local content is DRY INPUT devoid of water, moisture or liquid into brewing, and does not include any content used in packaging e.g. bottles, labels etc. Additionally, any concentrate(s) used must be measured or converted into dry input.
- (b) Local content is tested at the brewing stage. There should be a record keeping system that maintains detailed records on the use of raw materials.
- (c) The record keeping system should enable the tracking of all raw materials which should have a unique code (including showing source of raw material – i.e. country of origin, local or imported) and batch and can be traced back through the procurement documentation process including purchase orders, supplier details, goods received notes, issues from stores etc.
- (d) Level of usage is based on raw materials used per brew or batch and on a running monthly average of all brew or batches.
- (e) Materials used are based on the “Standard Bill of Material (BOM)” i.e. the raw material type and quantity (in kilogram) required to brew a beer or produce malt drink. This is very stable, unless there is a severe shortage of the specified raw material in which case, the brewery manager shall seek approval from the Ghana Revenue

Authority (GRA) to substitute for the "alternative" raw material that is listed on the Standard Bill of Material.

(f) Where dry inputs cannot be ascertained as in above for the determination of the local / imported use of raw material, the Commissioner-General shall approve any other method for the determination.

5.1 CRITERIA FOR THE DETERMINATION OF APPLICABLE TAX RATE ON THE SLIDING SCALE

5.1.1 MALT DRINK

- a) To access a concessionary excise duty rate of 7.5% on malt under Act 903, the local raw material content should be above 70% by weight of the total constituents used in the brew, excluding water. For instance, if local maize or/and local sorghum is used to brew a malt, that shall constitute more than 70% by weight of the total recipe of the brew in order to access a concessionary excise duty rate 7.5%.
- b) To access a concessionary excise duty rate of 10% on malt under Act 903, the local raw material content shall be from 50% -70% by weight of the total constituents used in the brew, excluding water. For instance, if local maize or/and local sorghum is used to brew a malt, that shall constitute 50% - 70% by weight of the total recipe of the brew in order to access a concessionary excise duty rate 10%.
- c) The local raw material content below 50% by weight of the total constituents used in the brew, excluding water shall be taxable at 17.5%. For instance, if local maize or/and local sorghum is used to brew a malt that is below 50% by weight of the total recipe of the brew, that shall attract the excise duty rate of 17.5%.

5.1.2 BEER OR STOUT

To access a concessionary excise duty rate of 10% on beer or stout under Act 903, the local raw material content shall be above 70% by weight of the total

constituents used in the brew for a tax period, excluding water. For instance, if local maize, local sorghum or local cassava is used to brew a beer, then it should constitute more than 70% by weight of the total recipe of the brew for the tax period in order to access a concessionary excise duty rate of 10%.

- a) To access a concessionary excise duty rate of 32.5% on beer or stout under Act 903, the local raw material content shall be from 50% - 70% by weight of the total constituents used in the brew, excluding water. For instance, if local maize, local sorghum or local cassava is used to brew a beer, then it should constitute 50% - 70% by weight of the total recipe of the brew in order to access a concessionary excise duty rate of 32.5%.
- b) To access a concessionary excise duty rate of 47.5% on beer/stout under Act 903, the local raw material content shall be below 50% by weight of the total constituents used in the brew, excluding water. For instance, if local maize, local sorghum or local cassava is used to brew a beer or stout, constitutes less than 50% by weight of the total recipe, that shall attract 47.5% excise duty rate.

5.2 ILLUSTRATIONS

EXAMPLE 1: RECORDS MAINTAINED FOR A BRAND CLAIMING LOCAL RAW MATERIAL

| USE OF LOCAL RAW MATERIAL BY WEIGHT (KG) | | | | | | | | | | |
|--|---------------------------|------------|-------------------|---------------|-----------------|----------------------|----------------|--------------------|--------------------------|--|
| NO | DATE OF MANUFACTURE (MAY) | BREW NO. | COMMODITY / BRAND | IMPORTED MALT | CASSAVA (LOCAL) | LOCAL MAIZE/ SORGHUM | SUGAR IMPORTED | TOTAL RAW MATERIAL | LOCAL RAW MATERIAL INPUT | LOCAL RAW MATERIAL INPUT AS % OF TOTAL INPUT BY WEIGHT |
| 1 | 2/05/2016 | LRMGH 1000 | MALT DRINK (HOME) | 2500 | 1000 | 4,048 | 1,800 | 9348 | 5048 | 54.00 |
| 2 | 8/05/2016 | LRMGH 1001 | MALT DRINK (HOME) | 256 | 2,300 | 4,050 | 1,802 | 8,408 | 6,350 | 75.52 |
| 3 | 15/05/2016 | LRMGH 1002 | MALT DRINK (HOME) | 252 | 2,008 | 4,051 | 1,805 | 8,116 | 6,059 | 74.66 |
| 4 | 21/05/2016 | LRMGH 1003 | MALT DRINK (HOME) | 250 | 2,610 | 4,050 | 1,800 | 8,710 | 6,660 | 76.46 |
| 5 | 28/05/2016 | LRMGH 1004 | MALT DRINK (HOME) | 252 | 2,008 | 4,051 | 1,804 | 8,115 | 6,059 | 74.66 |
| | | | | | | | | 43,197 | 30,676 | 71.01 |

Note: In the Example above the local raw material usage on a running monthly average of brew recorded within a tax period is **71.01%**. Therefore, such a taxpayer may be eligible for a concessionary duty rate of **7.5%**.

EXAMPLE 2: RECORDS MAINTAINED FOR A BRAND CLAIMING LOCAL RAW MATERIAL

| USE OF LOCAL RAW MATERIAL BY WEIGHT (KG) | | | | | | | | | | |
|--|---------------------------|-------------|-------------------|---------------|-----------------|----------------------------|----------------|--------------------|--------------------------|--|
| N O. | DATE OF MANUFACTURE (MAY) | BREW NO. | COMMODITY / BRAND | IMPORTED MALT | CASSAVA (LOCAL) | LOCAL/ MAIZE CORN (STARCH) | IMPORTED SUGAR | TOTAL RAW MATERIAL | LOCAL RAW MATERIAL INPUT | LOCAL RAW MATERIAL INPUT AS % OF TOTAL INPUT BY WEIGHT |
| 1 | 2/05/2016 | LRM GH 1000 | MALT DRINK (HOME) | 250 | 5000 | 1,048 | 1,800 | 8098 | 6048 | 74.69 |
| 2 | 8/05/2016 | LRM GH10 01 | MALT DRINK (HOME) | 256 | 1,015 | 1,050 | 1,802 | 4,123 | 2,065 | 50.08 |
| 3 | 15/05/2016 | LRM GH10 02 | MALT DRINK (HOME) | 252 | 1,008 | 520 | 2005 | 3,785 | 1,528 | 40.37 |
| 4 | 21/05/2016 | LRM GH10 03 | MALT DRINK (HOME) | 250 | 1,400 | 1,001 | 1,800 | 4,451 | 2,401 | 53.94 |
| 5 | 28/05/2016 | LRM GH10 04 | MALT DRINK (HOME) | 252 | 1,008 | 300 | 3000 | 4,560 | 1,308 | 28.68 |
| | | | | | | | | 25,017 | 13,350 | 53.36 |

Note: In the Example above the local raw material usage on a running monthly average of brew recorded within a tax period is **53.36%**. Therefore, such a taxpayer may be eligible for a concessionary duty rate of **10%**.

**EXAMPLE 3: RECORDS MAINTAINED FOR EACH BRAND CLAIMING LOCAL
RAW MATERIAL**

| USE OF LOCAL RAW MATERIAL BY WEIGHT (KG) | | | | | | | | | | |
|--|--|---------------|----------------------|--------------------------|------------------------|-------------------------------------|---------------------------|----------------------------------|------------------------------------|---|
| N O. | DATE OF MANU FACT URE (MAY) | BREW NO. | COMMODITY / BRAND | IMPORTE D MALT | CASSAVA (LOCAL) | LOCAL/MAIZ E CORN(STAR CH) | SUGAR IMPORTE D | TOTAL RAW MATERI AL | LOCAL RAW MATERIA L INPUT | LOCAL RAW MATERIAL INPUT AS % OF TOTAL INPUT BY WEIGHT |
| 1 | 2/05/2 016 | LRMGH 1000 | MALT DRINK (HOME) | 250 | 1,010 | 1,048 | 1,800 | 4,108 | 2,058 | 50.10 |
| 2 | 8/05/2 016 | LRMGH 1001 | MALT DRINK (HOME) | 256 | 1,015 | 1,050 | 1,802 | 4,123 | 2,065 | 50.08 |
| 3 | 15/05/ 2016 | LRMGH 1002 | MALT DRINK (HOME) | 252 | 1,008 | 701 | 1,805 | 3,766 | 1,709 | 45.38 |
| 4 | 21/05/ 2016 | LRMGH 1003 | MALT DRINK (HOME) | 250 | 800 | 1,001 | 1,800 | 3,851 | 1,801 | 46.77 |
| 5 | 28/05/ 2016 | LRMGH 1004 | MALT DRINK (HOME) | 252 | 1,008 | 1,051 | 1,805 | 4,116 | 2,059 | 50.02 |
| | | | | | | | | 19,964 | 9,692 | 48.54 |

Note: In the Example above the local raw material usage on a running monthly average of brew recorded within a tax period is **48.54%**. Therefore, such a taxpayer **NOT** eligible for **ANY** concessionary duty rate.

**EXAMPLE 4: RECORDS MAINTAINED FOR EACH BRAND CLAIMING LOCAL
RAW MATERIAL (BEER OR STOUT)**

| | | | | USE OF LOCAL RAW MATERIAL BY WEIGHT (KG) | | | | | | |
|---------|--|-------------------|-----------------------|--|--------------------------------|-------------------------------------|---------------------------|------------------------------|------------------------------------|--|
| N O. | DATE OF MANU FACT URE (MAY) | BREW NO. | COMMODIT Y / BRAND | IMPORTED MALT | CASSA VA (LOCAL) | LOCAL/MAIZ E CORN(STAR CH) | SUGAR IMPORT ED | TOTAL RAW MATERIA L | LOCAL RAW MATERIA L INPUT | LOCAL RAW MATERIAL INPUT AS % OF TOTAL INPUT BY WEIGHT |
| 1 | 2/05/2 016 | LRMGH 1000 | BEER (HOME) | 250 | 2,010 | 4,048 | 1,800 | 8,108 | 6,058 | 74.72 |
| 2 | 8/05/2 016 | LRMGH 1001 | BEER (HOME) | 256 | 2,015 | 4,050 | 1,802 | 8,123 | 6,065 | 74.66 |
| 3 | 15/05/ 2016 | LRMGH 1002 | BEER (HOME) | 252 | 2,008 | 4,051 | 1,805 | 8,116 | 6,059 | 74.66 |
| 4 | 21/05/ 2016 | LRMGH 1003 | BEER (HOME) | 250 | 2,610 | 4,050 | 1,800 | 8,710 | 6,660 | 76.46 |
| 5 | 28/05/ 2016 | LRMGH 1004 | BEER (HOME) | 252 | 2,008 | 4,051 | 1,804 | 8,115 | 6,059 | 74.66 |
| | | | | | | | | 41,172 | 30,901 | 75.05 |

Note: In the Example above the local raw material usage on a running monthly average of brew recorded within a tax period is **75.05%**. Therefore, such a taxpayer may be eligible for a concessionary duty rate of **10%**.

EXAMPLE 5: RECORDS MAINTAINED FOR A BRAND CLAIMING LOCAL RAW MATERIAL

| USE OF LOCAL RAW MATERIAL BY WEIGHT (KG) | | | | | | | | | | |
|--|---------------------------|-----------|-------------------|---------------|-----------------|-------------------------|----------------|--------------------|--------------------------|--|
| N O. | DATE OF MANUFACTURE (MAY) | BREW NO. | COMMODITY / BRAND | IMPORTED MALT | CASSAVA (LOCAL) | LOCAL/MAIZE CORN STARCH | IMPORTED SUGAR | TOTAL RAW MATERIAL | LOCAL RAW MATERIAL INPUT | LOCAL RAW MATERIAL INPUT AS % OF TOTAL INPUT BY WEIGHT |
| 1 | 2/05/2016 | LRMGH1000 | BEER (HOME) | 250 | 4,000 | 1,048 | 1,800 | 7,098 | 5,048 | 71.12 |
| 2 | 8/05/2016 | LRMGH1001 | BEER (HOME) | 256 | 1,015 | 1,050 | 1,802 | 4,123 | 2,065 | 50.08 |
| 3 | 15/05/2016 | LRMGH1002 | BEER (HOME) | 252 | 1,008 | 520 | 1,805 | 3,585 | 1,528 | 42.62 |
| 4 | 21/05/2016 | LRMGH1003 | BEER (HOME) | 250 | 1,400 | 1,001 | 1,800 | 4,451 | 2,401 | 53.94 |
| 5 | 28/05/2016 | LRMGH1004 | BEER (HOME) | 252 | 1,008 | 300 | 1,805 | 3,365 | 1,308 | 38.87 |
| | | | | | | | | 22,622 | 12,350 | 51.33 |

Note: In the Example above the local raw material usage on a running monthly average of brew recorded within a tax period is **51.33%**. Therefore, such a taxpayer may be eligible for a concessionary duty rate of **32.5%**.

EXAMPLE 6: RECORDS MAINTAINED FOR EACH BRAND CLAIMING LOCAL RAW MATERIAL

USE OF LOCAL RAW MATERIAL BY WEIGHT (KG)

| NO. | DATE OF MANUFACTURE (MAY) | BREW NO. | COMMODITY / BRAND | IMPORTED MALT | CASSAVA (LOCAL) | LOCAL /MAIZE CORN STARCH | SUGAR IMPORTED | TOTAL RAW MATERIAL | LOCAL RAW MATERIAL INPUT | LOCAL RAW MATERIAL INPUT AS OF TOTAL INPUT BY WEIGHT |
|-----|------------------------------|---------------|-------------------|---------------|-----------------|--------------------------|----------------|--------------------|--------------------------|--|
| 1 | 2/05/2016 | LRMGH 1000 | BEER (HOME) | 250 | 1,010 | 1,048 | 1,800 | 4,108 | 2,058 | 50.10 |
| 2 | 8/05/2016 | LRMGH1001 | BEER (HOME) | 256 | 1,015 | 1,050 | 1,802 | 4,123 | 2,065 | 50.08 |
| 3 | 15/05/2016 | LRMGH1002 | BEER (HOME) | 252 | 1,008 | 701 | 1,805 | 3,766 | 1,709 | 45.38 |
| 4 | 21/05/2016 | LRMGH1003 | BEER (HOME) | 250 | 800 | 1,001 | 1,800 | 3,851 | 1,801 | 46.77 |
| 5 | 28/05/2016 | LRMGH1004 | BEER (HOME) | 252 | 1,008 | 1,051 | 1,805 | 4,116 | 2,059 | 50.02 |
| | | | | | | | | 19,964 | 9,692 | 48.54 |

Note: In the Example above the local raw material usage on a running monthly average of brew recorded within a tax period is **48.54%**. Therefore, such a taxpayer is **NOT** eligible for **ANY** concessionary duty rate.

EXAMPLE 7: RECORDS MAINTAINED FOR USE OF MALT CONCENTRATE IN A BRAND CLAIMING LOCAL RAW MATERIAL

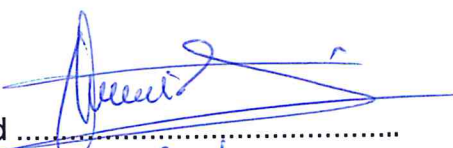
| NO. | DATE OF MANUFACTURE (MAY) | BREW NO. | IMPORTED CONCENTRATE CONTAINING MALT/BARLEY/SORGHUM ETC IN LTRS | USE OF LOCAL RAW MATERIAL BY WEIGHT (KG) FOR THE MANUFACTURE OF MALT | | | | | | |
|-----|---------------------------|------------|---|--|-----------------|-------------------------|----------------|--------------------|--------------------------|--|
| | | | | IMPORTED MALT | CASSAVA (LOCAL) | LOCAL/MAIZE CORN/STARCH | SUGAR IMPORTED | TOTAL RAW MATERIAL | LOCAL RAW MATERIAL INPUT | LOCAL RAW MATERIAL INPUT AS % OF TOTAL INPUT BY WEIGHT |
| 1 | 2/5/2016 | LRMGH 1000 | 50 | 250 | 5000 | 1,048 | 1,800 | 8148 | 6,048 | 74.23 |
| 2 | 8/5/2016 | LRMGH 1001 | 20 | 256 | 1,015 | 1,050 | 1,802 | 4143 | 2,065 | 49.84 |
| 3 | 15/05/2016 | LRMGH 1002 | 10 | 252 | 1,008 | 520 | 2005 | 3795 | 1,528 | 40.26 |
| 4 | 21/05/2016 | LRMGH 1003 | 25 | 250 | 1,400 | 1,001 | 1,800 | 4476 | 2,401 | 53.64 |
| 5 | 28/05/2016 | LRMGH 1004 | 15 | 252 | 1,008 | 300 | 3000 | 4575 | 1,308 | 28.59 |
| | | | | | | | | 25,017 | 13,350 | 53.36 |

Note: In the Example above the manufacturer used imported malt concentrate not converted into its' raw form. The applicable duty rate is the standard rate of **47.5%**

EXAMPLE 8: RECORDS MAINTAINED FOR USE OF MALT CONCENTRATE (CONVERTED) IN A BRAND CLAIMING LOCAL RAW MATERIAL

| | | | | USE OF LOCAL RAW MATERIAL BY WEIGHT (KG) FOR THE MANUFACTURE OF MALT | | | | | | |
|-----|---------------------|-----------|---------------------------------------|--|---------|--------------------------|----------|---------------|--------------------------|--|
| NO. | DATE OF MANUFACTURE | BREW NO. | IMPORTED | IMPORTED | CASSAVA | LOCAL/MAIZE CORN(STARCH) | SUGAR | TOTAL | LOCAL RAW MATERIAL INPUT | LOCAL RAW MATERIAL INPUT AS % OF TOTAL INPUT BY WEIGHT |
| | (MAY) | | CONCENTRATE CONTAINING BARLEY/SORGHUM | MALT | (LOCAL) | | IMPORTED | RAW MATERIAL | | |
| 1 | 2/5/2016 | LRMGH1000 | 2500 | 250 | 5000 | 1,048 | 1,800 | 10598 | 6,048 | 57.07 |
| 2 | 8/5/2016 | LRMGH1001 | 1000 | 256 | 1,015 | 1,050 | 1,802 | 5123 | 2,065 | 40.31 |
| 3 | 15/05/2016 | LRMGH1002 | 500 | 252 | 1,008 | 520 | 2005 | 4285 | 1,528 | 35.66 |
| 4 | 21/05/2016 | LRMGH1003 | 1250 | 250 | 1,400 | 1,001 | 1,800 | 5701 | 2,401 | 42.12 |
| 5 | 28/05/2016 | LRMGH1004 | 750 | 252 | 1,008 | 300 | 3000 | 5310 | 1,308 | 24.63 |
| | | | | | | | | 31,017 | 13,350 | 43.040913 |

Note: The concentrate is converted into raw malt/barley assuming a ratio of 50kg of malt/barley per a litre of concentrate. In the Example above the local raw material usage on a running monthly average of brew recorded within a tax period is **43.04%**. Therefore, such a taxpayer is **NOT** eligible for **ANY** concessionary duty rate.

Signed 

Date: 28/5/2016

Ammishaddai Owusu-Amoah
Ag. Commissioner-General