

GHANA REVENUE AUTHORITY

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Our Ref. No. CG/DIR.P&P/2025-002
Your Ref. No.

Tel. No. 233-302-953407



GRA

Ghana Revenue Authority
Off Starlet 91 Road,
Ministry, Accra

Digital Address: GA-144-3422

1st July, 2025

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COMMENCEMENT OF THE IMPLEMENTATION OF THE ENERGY SECTOR LEVIES (AMENDMENT) ACT, 2025 (ACT 1141)

Reference is made to our previous communication dated **13th June 2025**, which announced the postponement of the implementation of the **Energy Sector Levies (Amendment) Act, 2025 (Act 1141)**. This decision was taken in consultation with the Ministry of Finance and the Ministry of Energy to allow for a comprehensive monitoring of global market conditions and to safeguard recent gains in domestic pump prices.

We are pleased to inform you that, following a thorough review of prevailing market indicators and in line with the government's commitment to ensuring stable economic conditions, the implementation of the Energy Sector Levies (Amendment) Act, 2025 (Act 1141), will now commence, effective **16th July 2025**.

As previously communicated in **TIO No. 2025/004 dated 9th June 2025**, Act 114 introduced an amendment to the following levies:

HS Code	HS Description	Product Known Name	Energy Sector Shortfall and Debt Repayment Levy (ESSDRL)	
			OLD Rate (before 16th Jun 2025)	NEW Rate (from 16th Jun 2025)
2710124000	--- Motor spirit, super	Light oils, motor spirit, super, petrol, PMI	0.95	1.95
2710192100	---- Gas oil	AGO/ Diesel	0.93	1.93
2710192100	---- Gas oil	Marine Gas Oil (MGO-Local)	0.03	0.23
2710192100	---- Gas oil	Marine Gas Oil (MGO-Foreign)	0.93	1.93
2710192400	---- Heavy fuel oil	Heavy oil, heavy fuel oil (Residual Fuel Oil - RFO)	0.04	0.24

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HS Code	HS Description	Product Known Name	Energy Sector Shortfall and Debt Repayment Levy (ESSDRL)	
			OLD Rate (before 16th Jun 2025)	NEW Rate (from 16th Jun 2025)
2711130000	-- Butanes	Liquefied petroleum gas (LPG)	0.73	0.73
2710121000	--- Partially refined oil including crude oil having undergone primary refinement	Partially refined oil, incl. crude oil having undergone primary refinement (Naphtha)	0.95	1.95

All stakeholders are hereby directed to take note of this new effective date and ensure full compliance with the provisions of Act 1141. The Integrated Customs Management System (ICUMS) has been updated to reflect these changes, and all relevant calculations will be automatically applied to declarations from the effective date.

Your cooperation is vital to the successful implementation of this critical revenue measure, which is essential for Ghana's energy sector stability and overall economic development.

Thank you for your continued understanding and compliance.



ANTHONY KWASI SARPONG
AG. COMMISSIONER-GENERAL

TO: ALL PORTS AND STATIONS

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Commissioner, Customs
All Deputy Commissioners, Customs
Head, Customs Policy and Programmes Department
Head, Petroleum Downstream Operations
All Sector Commanders, Customs
Head, Customs Technical Services Bureau (CTSB)
Head, E-Records
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External: Action:

Managing Director, Ghana Link Network Services Limited
Chief Executive Officer, National Petroleum Authority (NPA)
Chief Executive Officer, Association of Oil Marketing Companies (AOMCs)

External: Information:

Hon. Minister of Finance
Hon. Minister of Energy
Deputy Minister of Finance (Revenue), MoF
Director, Revenue Policy Division, MoF
Director of Budget, MoF

GRA Information:

Board Chairman, GRA Governing Board
Commissioner, SSD
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