



# GRA

## **TARIFF INTERPRETATION ORDER (TIO) NO. 2025/003**

**FILE REF: H/P&P/CGO**

**DATE: 06th June, 2025**

**CONTROLLED COPY NO.: CGO-COPY-CD--03**

### **TARIFF INTERPRETATION ORDER ON THE IMPLEMENTATION OF THE ENERGY SECTOR LEVIES ACT, 2025 (ACT 1141)**

#### **1. INTRODUCTION**

This TIO NO. 2025/003 is issued to emphasise and enforce implementing changes resulting from the enactment of the Energy Sector Levies (Amendment) Act, 2025 (Act 1141). The Act was introduced to raise additional revenue to support the payment of energy sector shortfalls, reduce energy sector legacy debts, stabilise power supply, and provide for related matters.

This order relates to the aspects of the Act for which the Collecting Agency of the imposed levies is the Ghana Revenue Authority.

#### **2. APPLICABLE LEVIES UNDER THE ACT**

The new rates applicable under the Energy Sector Levies Act, 2025 (Act 1135), as amended by the Energy Sector Levies (Amendment) Act, 2025 (Act 1141), are listed as follows:

HS Code	HS Description	Product Known Name	Energy Sector Shortfall and Debt Repayment Levy	
			OLD Rate (before 9th Jun 2025)	NEW Rate (from 9th 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

HS Code	HS Description	Product Known Name	Energy Sector Shortfall and Debt Repayment Levy	
			OLD Rate (before 9th Jun 2025)	NEW Rate (from 9th Jun 2025)
2711130000	-- Butanes	Liquefied petroleum gas (LPG)	<b>0.73</b>	<b>0.73</b>
2710121000	--- Partially refined oil including crude oil having undergone primary refinement	Partially refined oil incl. crude oil having undergone primary refinement (Naphtha)	<b>0.95</b>	<b>1.95</b>

### 3. TRANSITIONAL ARRANGEMENT

- A. Petroleum products lifted by a Petroleum Product Marketing Company (PPMC) before the 9th of June 2025 shall be based on the old Energy Sector Shortfall and Debt Repayment Levy rates.
- B. Any payments by a cash-and-carry PPMC for which the product will be lifted during the effective date of this order (1st June 2025) will be affected by the new taxes.

### 4. EFFECTIVE DATE

The effective date for this order is **9th June 2025** and affects all petroleum products not lifted before the effective date of this order, and for strict compliance.



**MR. ANTHONY KWASI SARPONG**  
**COMMISSIONER-GENERAL**

**TO: ALL PORTS AND STATIONS**

#### **DISTRIBUTION**

##### **Internal: Action:**

Commissioner, Customs  
All Deputy Commissioners, Customs  
Head, Customs Policy and Programmes Department  
All Sector Commanders, Customs  
Head, Customs Technical Services Bureau (CTSB)  
Head, E-Records  
Head, CPA

**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  
Deputy Minister of Finance (Revenue)  
Director of Budget, MoF

**GRA Information:**

Board Chairman, GRA Governing Board  
Commissioner, SSD  
Commissioner, DTRD  
Commandant, Kpetoe Academy  
AC, Comm CD Secretariat  
Deputy Commissioners, R&S  
Board Secretary, BSMS

