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REPUBLIC OF GHANA

MINISTRY OF FINANCE
P. O. BOX MB 40
ACCRA

July, 2018

PUBLIC NOTICE

Implementation of Luxury Vehicle Levy

The Parliament of the Republic of Ghana has passed the Luxury Vehicle Levy to impose an annual levy on vehicles with high engine capacities. The implementation of this Law takes effect from Wednesday, 1st August, 2018.

Vehicles with engine capacity of two thousand, nine hundred and fifty (2950) Cubic Centimeters and more are required to pay respective levies.

Imposition of Levy

No.	ENGINE CAPACITY (CC)	Levy (GH¢)
1	2950cc - 3549cc	GH¢1,000
2	3550cc - 4049cc	GH¢1,500
3	Above 4049cc	GH¢2,000

The Driver and Vehicle Licensing Authority (DVLA) is authorized by the Law to collect the levy on behalf of Government.

With effect from Wednesday, 1st August, 2018, the levy shall be paid on the registration of vehicles and subsequently on or before the annual renewal of the roadworthy certificate of such vehicles, with engine capacities listed above.

The levy is also imposed on vehicles existing prior to the passage of the Law with the above listed cubic centimeters.

Vehicles whose road worthiness certificates have already been renewed prior to the passage of this Law in 2018 will pay the levy starting from their next renewal date in 2019.

The following categories of vehicles are exempt from the levy:

- a) tractors;
- b) ambulances;
- c) commercial vehicles that have the capacity to transport more than ten persons;
- d) commercial vehicles for the transport of goods;
- e) other exemptions as may be prescribed by the Minister responsible for Finance.

ISSUED BY THE PUBLIC RELATIONS UNIT, MoF