ENERGY SECTOR LEVIES (AMENDMENT) BILL, 2026

MEMORANDUM

The object of the Bill is to amend the Energy Sector Levies Act, 2025 (Act 1135) to increase the rate of the Energy Sector Shortfall and Debt Repayment Levy on fuel oil and the Road Fund Levy on fuel oil and to improve compliance and curb diversion of the product.

Government has observed significant leakages that continue to undermine the fairness and integrity of the fuel subsidy programmes of Government, including the programmes intended to support industry. These leakages have consistently created avenues for illicit beneficiaries to profit from subsidies that are meant to reduce the cost of production and allow the industries to be competitive.

The situation not only deprives the State of critical revenue needed for social and economic development but also distorts the intended impact of the subsidies on the energy sector. Government has consequently decided to reform tax compliance within the petroleum downstream sector to address these challenges and seal all loopholes to ensure that industry continues to receive Government support without sacrificing national revenue to illicit trade. As part of these measures, Government is removing the price differential between fuel oil and other diesel products.

Government recognises the importance of supporting industry and, therefore, a more targeted measure will be implemented to provide the necessary support directly to the energy sector, by ensuring that assistance reaches intended beneficiaries without creating opportunities for abuse.

The Bill, therefore, seeks to amend the Schedule to Act 1135 to increase the rate of the Energy Sector Shortfall and Debt Repayment Levy on fuel oil as well as the Road Fund Levy on fuel oil.

DR. CASSIEL ATO FORSON
Minister responsible for Finance

DATE: 31/7/26

ENERGY SECTOR LEVIES (AMENDMENT) BILL, 2026

A

BILL

ENTITLED

ENERGY SECTOR LEVIES (AMENDMENT) ACT, 2026

AN ACT to amend the Energy Sector Levies Act, 2025 (Act 1135) to increase the rate of the Energy Sector Shortfall and Debt Repayment Levy on fuel oil and the Road Fund Levy on fuel oil and to provide for related matters.

PASSED by Parliament and assented to by the President:

Schedule to Act 1135 amended

The Energy Sector Levies Act, 2025 (Act 1135) is amended in the Schedule by

(a) the substitution for the second row, of

"

Energy Sector Shortfall and Debt Repayment Levy	(a) GHp195 per litre on petrol (b) GHp193 per litre on diesel (c) GHp195 per litre on naphtha (d) GHp 193 per litre on fuel oil	To facilitate debt service obligations, capacity charges in the energy sector and fuel supplies.	Ghana Revenue Authority	Debt Service Repayment Account and Energy Sector Shortfall Account
	(e) GHp193 per litre on marine gas oil			

	(f) GHp 73 per kilogramme on liquefied petroleum gas			

"; and

(b) the substitution for the third row, of

"

Road Fund Levy	GHp48 per litre on petrol, diesel, fuel oil and naphtha	To support the maintenance of roads.	Ghana Revenue Authority	Road Fund Levy Account

".