



Section 2 of the Excise Tax Stamp Act has been amended to include Sugar Sweetened Beverages, including fruit Juice as products that require the excise tax stamp.

The Excise Tax Stamp is a specially designed stamp with digital and other security features which is affixed on excisable goods to show that taxes and duties have been paid or will be paid. The stamp is affixed on specified excisable good in Ghana whether locally manufactured or imported into Ghana.

OBJECTIVE OF THE EXCISE TAX STAMP POLICY

- To control the importation and local production of excisable goods for revenue purposes.
- Check the illicit trading, smuggling and counterfeiting of excisable goods.
- Check under declaration of goods.
- Protect and increase revenue.

It is required, under the law, that every single sweetened beverage product (product unit), including fruit juice is affixed with the excise tax stamp before it is delivered into the channels of trade.

Any sweetened beverage product, including fruit juice found displayed without the tax stamp is liable to seizure and the person selling /distributing or displaying the product shall be liable to a fine not exceeding three hundred percent of the duties and taxes involved or a term of imprisonment of not more than five years or both.



CONTACT DETAILS

Off Starlets '91 Road,
Opp. Accra Sports Stadium

P. O. Box 2202, Ministries
Accra

0800 900 102

www.gra.gov.gh
info@gra.gov.gh



PROTECTING OUR HEALTH FROM SSBs

WITH EXCISE TAX ENFORCEMENT



Sugar-sweetened beverages (SSBs) are drinks that have sugars added to them during processing or preparation. The growing consumption of sugar-sweetened beverages is both a personal health issue and a national challenge.

Every year, the health sector spends millions of Ghana cedis treating Non-Communicable Diseases (NCDs) that are directly linked to excess sugar intake. These include diabetes, hypertension, stroke, kidney failure, and heart disease. According to the International Diabetes Federation, (2024) there is a 2.7% prevalence of diabetes in adults, amounting to 317,400 total cases of diabetes in adults in Ghana. The costs are rising steadily as more people, including young adults, are being diagnosed. Average hospital cost per weight for adults ranges from GHC 426.87 to GHC 1609.89 per admission.

Hospitals across the country are seeing an increase in admissions for complications such as:

- Diabetic foot ulcers requiring surgery or amputation
- Kidney failure needing dialysis
- Hypertension leading to stroke or heart failure

Beyond the hospitals, the impact on families and society is severe:

- High medical bills drain household finances
- Patients may suffer loss of income due to long-term illness or disability
- Families experience emotional and psychological stress as loved ones struggle with chronic conditions

- Productivity in the economy declines as more people fall sick during their most productive years

According to the National Health Service UK, adults should have no more than 30 grams of free sugars per day which is about 7 sugar cubes and much lower for children. A typical can of soda (330 ml) often contains 35-40 grams of sugar (WHO), which itself exceeds the suggested daily limits.

The truth is simple: The money spent fighting preventable diseases could be redirected into building schools, roads, and better healthcare systems if we reduced risky behaviors like high sugar consumption. Every bottle of sugary drink not only harms your health but also adds to the national health bill.

THE RISING BURDEN

Sugar-sweetened beverages (SSBs) such as sodas, sweetened juices, energy drinks, and flavored teas are filled with added sugar but do not provide much nutrition for the body.

When consumed regularly, these drinks can:

- Lead to weight gain and obesity
- Increase the risk of type 2 diabetes
- Contribute to heart disease and high blood pressure
- Weaken the body, making it more prone to serious long-term illnesses like some cancers

In Ghana and across the world, Non-Communicable Diseases (NCDs) are on the rise. They are now among the leading causes of preventable deaths, placing a heavy burden on families, communities, and the entire health system.



WHY THE CONCERN? WHY IT MATTERS

Sugar-sweetened beverages (SSBs) are high in added sugar but provide little or no nutritional value.

EXCISE DUTY ON SSBs

Key Fact:

Drinking just one soda a day can significantly increase your risk of type 2 diabetes. The Excise Duty Amendment Act on Sugar Sweetened Beverages, including fruit juices, is a national policy introduced to protect the health of Ghanaians by addressing the rising challenge of sugar-related diseases. Under this law, a special tax is placed on Sugar-Sweetened Beverages (SSBs) such as sodas, energy drinks, flavored juices, and other drinks with added sugar.

Why this tax?

Sugar-sweetened beverages are one of the largest sources of unnecessary sugar in our daily diet. They provide quick calories with little or no nutrition, leading to long-term health complications. By making these drinks less affordable, the Excise Duty helps to discourage excessive consumption while creating an opportunity for healthier choices.

The goals of the Excise Duty are to:

- Reduce consumption of sugary drinks and lower the risk of obesity, diabetes, and other NCDs.
- Encourage healthier alternatives such as water, coconut water, unsweetened juices, and natural beverages.
- Support the health sector by generating additional funds to strengthen prevention, treatment, and awareness campaigns.

This initiative also places responsibility on manufacturers and distributors, encouraging them to innovate by producing beverages with less sugar or healthier options for consumers.

This is not just a tax – it's a health investment. It saves lives, reduces medical costs, and builds a stronger, healthier Ghana.

EXCISE TAX STAMP ON SUGAR SWEETENED BEVERAGES

The Excise Tax Stamp is established by the Excise Tax Stamp Act, 2013 (Act 2013) as amended.