

Ghana



SUMMARY OF FINDINGS

1. Industry Participation in Policy Development

There is no evidence that the government has accepted or supported policy development assistance or legislative drafting from the tobacco industry (TI). However, industry-affiliated groups have actively promoted harm reduction narratives, particularly around e-cigarettes and vapes. A Member of Parliament (MP) reported that while industry-backed groups did not attempt to influence MPs through financial means, they engaged several members in efforts to persuade them that the Excise Tax Bill represented a setback and was unnecessary at that point in time. Their sustained advocacy may have indirectly influenced the inclusion of these products in the Excise Duty Amendment Act 2023, signaling a growing influence over public discourse. The TI has not been invited to participate in government policy-making bodies, and the Tobacco Control Inter-Agency Coordinating Committee excludes any representation from tobacco interests.

No TI representatives have been included in Ghana's delegation to the WHO FCTC Conference of the Parties or its subsidiary bodies, and there is no record of industry-sponsored delegate participation.

2. Industry CSR Activities

While there is no clear evidence that the government or its officials have received direct CSR contributions from the TI or its affiliates, concerns about indirect involvement remain.

3. Benefits to the Industry

There is no evidence that the government has granted the TI any preferential treatment such as delayed implementation of tobacco control measures, even though this was the case in the past. The prompt enforcement of the Excise Duty (Amendment) Act 2023, within a month of its passage, illustrates the absence of industry-driven delays. However, existing trade policies provide some benefits to the industry. The application of the de minimis threshold exempts goods valued up to GHC 3,200 (USD 200) from duties and taxes, and a 50 percent discount on the assessed Free on Board (FOB) value of all imports, including tobacco, reduces the overall tax burden on tobacco products.

The government also exempts the TI from import duties as part of ECOWAS trade liberalization. Further, in the Excise Duty Amendment Act 2023, the ad valorem component of the excise tax was reduced from 175 percent to 50 percent, and the specific tax pegged to the very minimum of 0.02 cent (0.28 pesewas), indicating a benefit to the industry and reduced revenue to the government. Additionally, customs continues to permit international travelers to bring in specified quantities of tobacco at duty-free shops.

4. Unnecessary Interaction

There is no publicly available evidence during the reporting period to suggest that top-level government officials in Ghana engaged in social functions or events sponsored or organized by the TI or its affiliates. However, concerns remain regarding the Ghana Revenue Authority's five-year Digital Tax Stamp (DTS) deal with De La Rue, a



company with known historical ties to the TI. Its continued involvement in printing tax stamps for tobacco products, despite procurement irregularities and lack of transparency, raises questions about indirect industry influence. De La Rue was also invited to be part of an implementation meeting of an onboarding process for the rollout of the Electronic VAT Invoicing System.

5. Transparency

The government does not publicly disclose meetings or interactions with the TI, including those undertaken for regulatory purposes. This lack of transparency falls short of Article 5.3 of the WHO FCTC, which emphasizes the need for full accountability and public access to records of such engagements. While the Tobacco Control Regulations, 2016 (L.I. 2247), mandate the registration of tobacco companies and products, they do not extend to affiliated organizations, lobbyists, or individuals acting on behalf of the industry. This regulatory gap allows third-party actors to operate with limited oversight, weakening transparency and enabling potential industry interference through indirect channels.

6. Conflict of Interest

While no evidence suggests that retired senior government officials have transitioned into roles within the tobacco sector, there are notable instances of serving or recently serving public officials with industry ties.

7. Preventive Measures

The Government of Ghana lacks a formal procedure for disclosing interactions with the TI, such as meeting details and outcomes. Although the 2016 Tobacco Control Regulations (L.I. 2247) give the Minister of Health the authority to issue a code of conduct for public officials and service providers, no such code has been established. Section 17 of L.I. 2247 provides some guidance on restricting interactions with the TI, but lacks comprehensiveness and enforceability. While tobacco companies must submit annual financial reports, there are no legal requirements for disclosing detailed lobbying, political contributions, or affiliations with third parties, limiting transparency. The government does not have a dedicated program to raise awareness of policies related to Article 5.3 of the WHO FCTC.

RECOMMENDATIONS

1. The Ministry of Health should urgently operationalize Section 18 of the Tobacco Control Regulations (L.I. 2247) by issuing a formal, enforceable code of conduct. This code should provide clear guidelines for all public officers, contractors, and consultants, in line with Article 5.3 of the WHO FCTC.
2. Government officials must be obligated to publicly report and disclose any form of engagement or interaction with the TI. Such disclosures should be made available on official websites or other public platforms to promote accountability and prevent undue influence in policymaking.
3. Require the TI to publicly disclose comprehensive information regarding its operations through platforms that are easily accessible, such as official websites. Data on market shares, revenues, profits, tax exemptions, and any other privileges or incentives received from the government must be included in this disclosure.
4. Start regional discussions to examine and amend current fiscal measures that indirectly favor the tobacco sector, such as the FOB discount, duty-free allowances at the ECOWAS level, and the exemption from import duties for tobacco goods.