

**High-level Workshop on Energy Access in West
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**Fiscal Policies and Regulations in Ghana in
Relation with Clean-energy Mini-grids**

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Introduction

- The Government of Ghana is implementing the National Electrification Scheme to ensure global access to electricity by 2020 in order to improve on the economic well-being of the population irrespective of location.
- Current electricity access rate is over 85%.
- With the current access rate grid electricity extension is gradually given way to off-grid technological solutions because of the remoteness and small sizes of the unelectrified communities remaining in the country.
- Because of the Government's overriding policy of poverty alleviation, mini-grid solutions that provide 24 hours energy service is being implemented to ensure productive use of energy.

Fiscal Policy

- Solar panels are import duty and VAT exempt.
- Industrial/energy plant, machinery or equipment and parts thereof are exempted from customs import duty. An enterprise whose plant, machinery or equipment and parts are not zero rated under the Customs, Excise and Preventive Service Management Act, 1993 may submit an application for exemption from import duties and related charges on the plant, machinery or equipment or parts of the plant, machinery or equipment to the Ghana Investment Promotion Centre.
- Renewable Energy Act also enjoins the Energy Commission to recommend for exemption from customs, levies and other duties, equipment and machinery necessary for the development, production and utilisation of renewable energy sources.

Regulatory Framework

- The Renewable Energy Act: Licensing framework for RE commercial activities including mini-grid deployment
 - Installation and maintenance.
 - Construction permit.
 - Operating licence for individual mini-grid plants.
- Technical specifications
 - Mini grid must be 3 phase.
 - Deliver up to 415 Volts and stepped down to 220 Volts.
 - Deliver 24 hours service.
- Tariff
 - The Public Utilities Regulatory Commission Act is to be amended to regulate mini-grid tariffs.