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## AFRICA CENTRE FOR TAX POLICY RESEARCH

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### PRESS RELEASE

## CONVERT THE 1% COVID-19 HEALTH RECOVERY LEVY INTO A CRITICAL HEALTH RECOVERY LEVY, EARMARKED TO ADDRESS DIALYSIS AND OTHER CRITICAL HEALTH CONDITIONS, AND ELIMINATE TAXES ON DIALYSIS CONSUMABLES

The Africa Centre for Tax Policy Research (ACTOR) acknowledges the growing public concern among Ghanaians regarding the high cost of dialysis for patients. ACTOR has also taken note of the discussions in the media highlighting that over 90% of Ghanaian kidney failure patients either cannot afford dialysis, due to its high cost, or lack access to it.

### 1. Conversion of 1% Covid-19 Levy into Critical Health Recovery Levy (CHL):

In 2021, the government enacted the COVID Health Recovery Levy Act, 2021 (Act 1068) to impose a special levy on the supply of goods and services and imports, aimed at generating tax revenue to support government's increased spending in response to the pandemic.

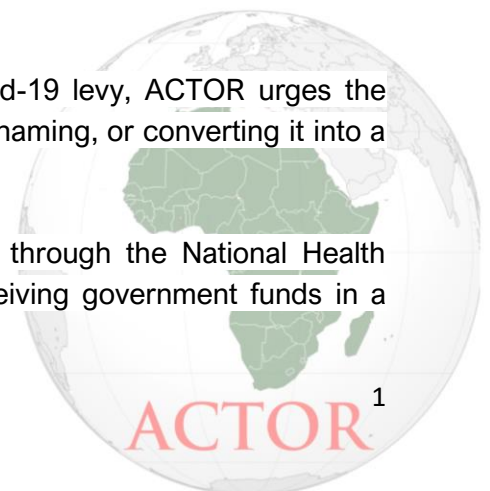
Nevertheless, it's important to acknowledge that the World Health Organization (WHO) has officially declared an end to the global health emergency caused by COVID-19. Consequently, a growing number of Ghanaians are advocating for the elimination of this levy, citing its decreased relevance. In a recent address regarding Ghana's enhanced response to the coronavirus pandemic, President Nana Addo Dankwa Akufo-Addo emphasized the vital role of the COVID Health Recovery Levy in revenue generation and encouraged citizens to maintain their support for the government by retaining the levy.

ACTOR acknowledges that Covid-19 presents a significant revenue stream to the government.

	Actual (MOF Fiscal Data)		Projections (Budget Statement)			
Year	2021	2022	2023	2024	2025	2026
Amount (GHS)	776m	1.5billion	2.5billion	4.4 billion	5.6 billion	6.7 billion

Whilst recognizing the substantial contribution made by the Covid-19 levy, ACTOR urges the government not to eliminate the tax entirely, but rather consider renaming, or converting it into a new levy known as the Critical Health Recovery Levy.

However, ACTOR does not recommend channeling these funds through the National Health Insurance Scheme due to its well-documented challenges in receiving government funds in a timely manner.





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Therefore, we agree with what other concerned Ghanaians have suggested which is the establishment of an independent body, consisting of representatives from the private sector and the Ministry of Health, to manage this fund as a Trust. The revenue generated should be used to provide free or subsidized health care for persons in need of critical health care such as dialysis.

### 2. Removal of imports taxes on dialysis Consumables:

Currently, dialysis consumable items such as Dialysers, Introducer Needle, AV Fistula Needle, Blood Tubing Set, Transducer Protector, Single Lumen Hemodialysis Catheter, Double Lumen Hemodialysis Catheter, and Triple Lumen Hemodialysis Catheter currently incur a minimum of 5% import duty and taxes under the First Schedule of the Customs Act, 2015 (Act 891), as amended, classified under the HS Code heading 90.18.

The added expenses due to these taxes are often transferred to patients in the form of higher prices. ACTOR firmly believes that these consumables should be exempt from all taxes and levies, to make Dialysis treatment more affordable for all individuals suffering kidney malfunction.

Considering this, ACTOR urges the Ministry of Finance to promptly submit proposals for the amendment of the Customs Act and any other relevant legislation that imposes charges on this essential commodity.

### Signed:

**Francis Timore**

For: Africa Centre for Tax Policy Research (ACTOR)<sup>1</sup>

Accra, 4<sup>th</sup> October 2023

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#### <sup>1</sup> About Us:

ACTOR is a non-profit tax policy research organization made up of young tax professionals who are passionate about tax systems and investment in Africa. ACTOR's aim is to help bring about a better understanding of significant tax policies that impact individuals, businesses and the national economies through evaluation and open discussion, working together to promote sound tax policies and investment climate with the goal of informing discussion about tax policies.

- Tax Policy Research
- Tax Policy Analysis
- Tax Policy Advocacy
- Tax Training

