



GCCE E-Mobility Working Group

EV Import Duty Waiver/Reduction Advocacy

FINAL REPORT - Inaugural Meeting Outcomes and Member Survey Findings

INTRODUCTION

On Thursday, July 9, 2026, the Ghana Chamber of Clean Energy (GCCE) convened the inaugural meeting of its **E-Mobility Working Group** at its offices in Accra, to begin developing an industry-led position on electric vehicle (EV) import duty waivers, reductions, and related fiscal incentives.

The Working Group comprises GCCE Members and other industry stakeholders tasked with examining policy options for EV import duty waivers and reductions across different market segments, assessing their commercial and fiscal implications, identifying measures to support Ghana's EV assembly and manufacturing industry, and developing recommendations to guide the Working Group's engagement with the Government of Ghana (GoG).

While the inaugural meeting established several areas of consensus, a number of issues required further consideration and additional input from members before a final position could be reached. These issues were subsequently circulated to members through a survey to inform their resolution and the Working Group's final position. This report consolidates the outcomes of the inaugural meeting with the findings of the member survey and sets out the areas of consensus, the resolution of previously outstanding matters, and the next steps toward finalizing GCCE's advocacy Industry Position Paper for engagement with the GoG.

A. AREAS OF AGREEMENT

Appropriate Import Waiver or Reduction Model:

Broad agreement was reached on the following:

- 1) The current import regime, in which EVs in general attract a higher import duty charge than internal combustion engine (ICE) vehicles, runs counter to the policy objectives of Ghana's National Electric Vehicle Policy, discourages market uptake, weakens investor confidence, and constrains job creation, local value addition, and investment across Ghana's e-mobility industry.
- 2) The EV market should be segmented, with proposed fiscal incentives tailored to different vehicle categories to reflect their distinct public, commercial, and mobility uses to maximize policy impact.
- 3) Three broad market segments were identified: (1) Public transport EVs (buses, trotros, and ride hailing fleets), (2) Private EVs, including luxury EVs and (3) Electric two- and three-wheelers.
- 4) The recommended import duty treatment for each market segment is as follows:
 - Public transport EVs (buses, trotros, and ride-hailing fleets): **Full import duty waiver.**

- Private EVs, including luxury EVs: **Partial import duty waiver or reduced duty rates.**
 - Electric two- and three-wheelers: **Low to full import duty waiver.**
- 5) Duty waivers should be accompanied by a price pass-through mechanism to ensure that the benefits are reflected in retail prices.

Local Assembly and Industrial Development

Broad agreement was reached on the following:

- 1) Proposals to government should prioritize the implementation of existing fiscal incentives under the Ghana Automotive Development Policy (GADP), rather than seeking new incentives.
- 2) The GADP's incentives should be targeted at genuine local assembly and manufacturing operations that meet established regulatory and local content requirements.

Fiscal Implications for Government Revenue

Broad agreement was reached on the following:

1. Import duty waivers or reductions have fiscal implications for government revenue and should therefore be supported by a credible fiscal and economic case.
2. The fiscal and economic case should be underpinned by empirical modelling of different duty waiver scenarios to quantify their fiscal implications and broader socio-economic benefits to inform evidence-based policy decisions.

B. MATTERS RESOLVED THROUGH MEMBER SURVEY

The following matters identified as requiring further input at the inaugural meeting, have now been substantially clarified through a survey of Working Group members. The positions below reflect the majority view among responding members.

1. Import Duty Treatment for Private Electric Vehicles

A majority of members supported reducing the current 20% import duty rate on private EVs to 10%, with the remaining members supporting a full waiver instead. The 10% option was framed in the survey as parity with the duty applicable to a specified mid-range ICE vehicle category.

Position: The Working Group will advocate for a 10% baseline import duty for private fully electric vehicles, and reserve full waivers for categories capable of producing greater public, economic, or environmental benefit consistent with the Working Group's broader preference for a segmented fiscal framework.

2. Electric Two- and Three-Wheelers

This produced the strongest consensus in the survey. An overwhelming majority of members supported reducing the current 20% duty on electric two- and three-wheelers to 5%, with only one member proposing a higher rate.

Position: The Working Group will advocate for a 5% import duty rate for qualifying electric two- and three-wheelers as a priority measure within the segmented fiscal incentive framework. Given their affordability, commercial use, and potential contribution to wider EV adoption, the Working Group will not propose a full waiver for fully built imported electric two- and three-wheelers, in order to avoid undermining Ghana's growing local assembly and manufacturing base.

3. Treatment of Hybrid Vehicles (HEVs and PHEVs)

An overwhelming majority of members supported including at least one form of hybrid technology within the advocacy, with most of these members favouring the inclusion of both Hybrid Electric Vehicles (HEVs) and Plug-in Hybrid Electric Vehicles (PHEVs) specifically, rather than either category alone. Among members who proposed a specific duty rate for hybrids, a clear majority favoured 10%.

Position: The Working Group will include both HEVs and PHEVs within the advocacy, with a proposed 10% import duty rate for qualifying hybrid vehicles. However, because this rate would give fully electric vehicles no incentive advantage over hybrids, the Industry Position Paper will focus its advocacy primarily on fully electric vehicles. The appropriate treatment of hybrids, including whether they warrant a differentiated rate, will be reserved for further discussion by the Working Group.

4. Definition of a High-Value or Luxury EV

An overwhelming majority of members supported using a US\$100,000 value threshold to define a high-value or luxury EV. Members also showed a clear preference for applying this threshold on a CIF value basis, rather than using the vehicle's original retail purchase price.

Position: For purposes of the proposed fiscal incentive framework, the Working Group will use a US\$100,000 CIF value threshold to define a high-value or luxury EV. EVs with a CIF value above this threshold will not qualify for the proposed import duty waiver or reduction.

5. Duration of Proposed Fiscal Incentives

A narrow majority of members favoured a ten-year incentive period, while other members supported five-year, eight-year, and fifteen-year periods.

Position: The Working Group's advocacy will use a ten-year incentive period as the starting framework, subject to periodic performance reviews to determine whether incentives should be maintained, adjusted, expanded, or progressively phased out based on market development and policy performance.

6. Scope Beyond Import Duty

A strong majority of members supported extending the advocacy beyond import duty alone. Most significantly, just over half of members favoured full tax and levy relief specifically for priority categories: public transport EVs, ride-hailing and commercial fleet EVs, electric two- and three-wheelers, and locally assembled EVs.

Position: The Working Group's advocacy will highlight the need for broader tax and levy reductions for priority EV categories, while focusing its initial advocacy efforts on securing reductions in import duties. Broader fiscal relief will remain part of the Working Group's longer-term advocacy agenda.

C. ADDITIONAL ISSUES FOR FUTURE CONSIDERATION

A number of additional issues were identified that, while beyond the immediate focus of the Working Group's current advocacy on EV fiscal incentives, are relevant to the broader development of Ghana's e-mobility market. These include:

- **Vehicle, battery and charging standards:** The need for appropriate safety and technical standards for EVs, batteries and charging systems as the market expands.
- **EV insurance costs:** The cost of insuring EVs relative to ICE vehicles and its implications for the overall cost of EV ownership.
- **Technical skills and servicing capacity:** The need to build local capacity for EV maintenance, repair and after-sales services, including through technical and vocational training.
- **Charging infrastructure and electricity tariffs:** The availability and cost of charging infrastructure, particularly commercial fast charging, and the electricity tariffs applicable to charging services.
- **Local assembly and value-chain development:** Opportunities to support local EV assembly, component manufacturing, employment and the development of a domestic EV value chain.
- **Institutional and regulatory coordination:** The need for greater clarity and coordination of roles across the institutions responsible for transport, energy, standards, taxation, trade and industrial policy.
- **International experience:** Lessons from EV policy approaches in other markets (Ethiopia, Norway, Costa Rica, and Rwanda) and their relevance and adaptability to Ghana's particular context

D. NEXT STEPS

- **Industry Position Paper Development:** GCCE will proceed with drafting the Working Group's Industry Position Paper, incorporating the positions agreed by members. The draft will be circulated to members and other stakeholders for review and final comments.
- **Fiscal and Economic Modelling:** GCCE will engage relevant experts to undertake the fiscal and economic modelling required to support the Industry Position Paper, using the proposed duty levels and priority market segments as the basis for scenario development.
- **Government Engagement:** GCCE will coordinate preliminary engagements with relevant government institutions to introduce the Working Group and its objectives and provide an early indication of the policy proposals under development ahead of the formal submission of the Industry Position Paper.
- **Resource Mobilisation:** GCCE will continue to pursue funding opportunities to support the Working Group's activities, including meetings, fiscal and economic modelling, and other related costs.