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OVERVIEW OF THE 2025

# ENVIRONMENTAL PROTECTION ACT



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**In this issue...**

We discuss the compliance powers of the EPA, climate change, the new waste management policies introduced by the Act.

## Introduction

Article 36(5) of the 1992 Constitution imposes an obligation on the Ghanaian state to take “appropriate measures needed to protect and safeguard the national environment for posterity”. The constitution further recognises the need for collaborations to protect the wider “international environment for mankind”. In more ways than one, the Environmental Protection Act, 2025 (Act 1124) seeks to achieve this aim by incorporating a number of international conventions into domestic law and also developing domestic rules with the ultimate aim of protecting and preserving the environment.

The Environmental Protection Act, 2025 (Act 1124) attempts this by restating and consolidating the laws related to the protection and safeguarding of the environment. The present legislation repeals the Environmental Protection Agency Act, 1994 (Act 490) and the Hazardous and Electronic Waste Control and Management Act, 2016 (Act 917).

In addition to Act 1124 restating and consolidating the existing legislation on the environment, the Act elevates the status of the Environmental Protection Agency to one of an authority with the mandate to regulate, protect, coordinate, and exercise general oversight over all matters relating to the climate change and the environment. This marks a significant shift and enhancement in the powers of the main entity of the state responsible for protecting and safeguarding the environment. Some of its key mandates include ensuring environmental quality standards and monitoring, promoting research and disseminating information, serving as a central coordinating hub, and advocating for the integration of environmentally sound practices in national development planning.

It is important to note that the Act does not define what constitutes the “environment”, but this can be taken for granted to cover the air, water, land, plant, animals, and their eco-system. Owing to this wide-ranging scope of the environment, the Act at various points relies on a host of entities to coordinate its activities. These entities include the Ministries responsible for environment, trade, information, local government, finance, minerals commission, water research institute, energy commission, and the Ghana Revenue Authority.

The mix of these entities reflects the multifaced nature of environmental issues, and the need to resort to a mixture of trade, and tax measures to achieve a particular outcome.

The Act also provides a detailed framework for the regulation and use of pesticides and hazardous waste, and electrical and electronic waste. The regulatory function of the Authority includes the issuance of environmental permits, licences, certifying environmental management practitioners, and service providers. In a significant shift, the Act makes provision for climate change adaptations and considerations.

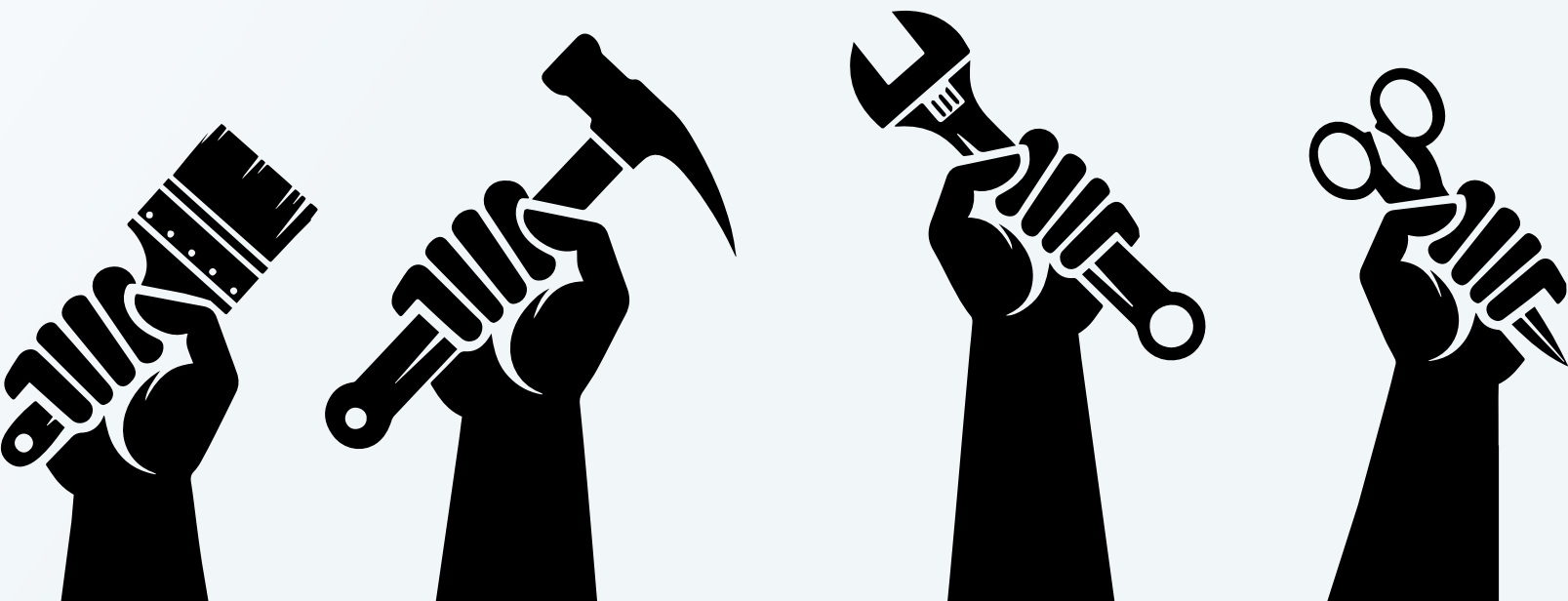




# Tool Kits at the Disposal of the EPA

The Environmental Protection Act provides a number of toolkit to ensure compliance and protect the environment. These tool kits include: (a) environmental assessment previously referred to as “environmental impact assessment” (where an entity may be required to undertake environmental assessment on activities that has or are likely to have an adverse effect on the environment); (b) certification of environmental management practitioners to provide environmental management services; (c) environmental monitoring to ensure compliance with relevant enactments, standards developed by the Authority, commitments in the environment assessment; and conditions in the environmental permit; (d) environmental inspection and audit to ensure compliance with environmental requirements, permit conditions and commitments, and the effectiveness of environmental management systems; (e) environmental performance and public disclosure system to rate environmental compliance standards; and (f) request for information in deserving situations and circumstances.

At the apex of the tool kits at the disposal of the Authority is its enforcement powers. Under the Act, an enforcement action may be triggered as a result of non-compliance with an environmental permit, a pollution abatement notice, various licences and permits issued under the Act. The Act relies on a mix of administrative penalties, fines, and convictions to ensure compliance with its terms.





# Waste Under the Spotlight

Substantial portions of the Act focus on the management of hazardous and electronic waste. Hazardous wastes includes: (a) clinical waste from medical care in hospitals, medical centres, and clinics; (b) waste from the production and preparation of pharmaceuticals; (c) waste from oil/water, hydrocarbons/water mixture; (d) waste collected from households; (e) residue arising from the incineration of household waste; (f) metals and metal-bearing waste (including antimony, arsenic, beryllium, cadmium, lead, mercury, selenium) and other waste spelt out under the sixth schedule. As a general principle, the Act prohibits any form of dealing (including the sale and purchase) in hazardous and other wastes. As a result, it is prohibited to import and export hazardous waste and other wastes into and out of the country. Similarly, the deposit of hazardous waste on land and in the territorial waters of the country are prohibited.

In addition to hazardous waste, the Act also covers electrical and electronic waste. These wastes comprise “discarded electrical or electronic equipment or devices including all sub-assemblies,



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subcomponents and consumables which are part of the equipment or device at the time the equipment or device is discarded”. Just as is the case with hazardous waste, the Act does not impose a complete ban on their use and importation but rather imposes conditions under which they can be imported and exported.

In addition to hazardous and electronic waste, deserving attention is paid to pesticides. This is important as pesticides is a major contributor to land based pollution, and run-offs from the earth surface find themselves in waterbodies – further exacerbating the situation.

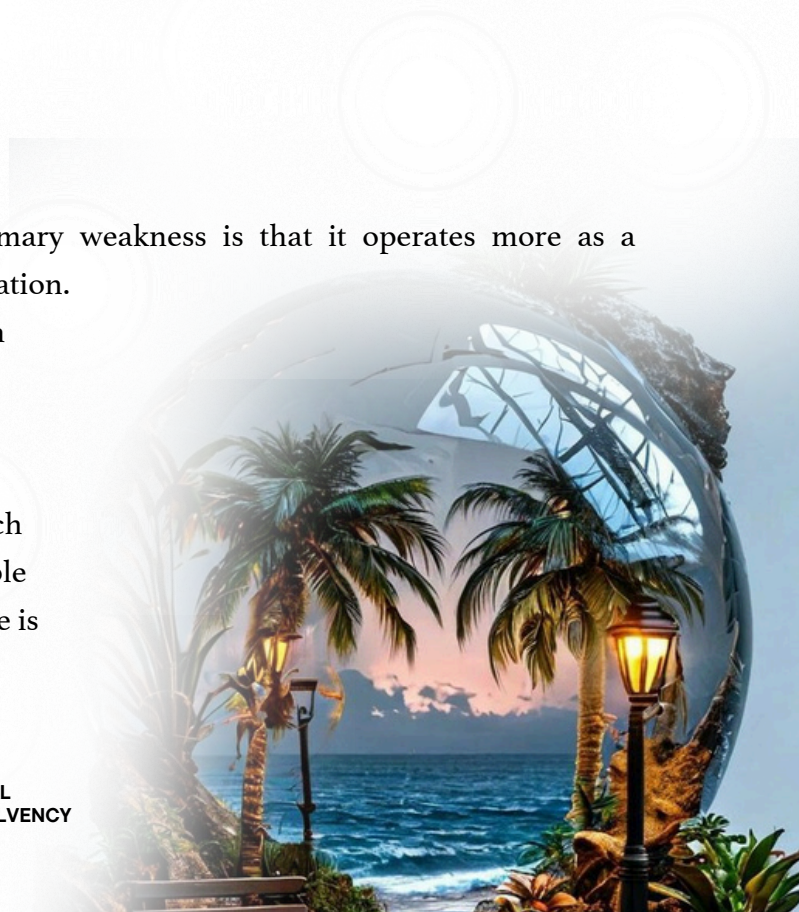
## Climate Change

The Act’s attempt at mainstreaming climate change responses into the environmental protection framework is one of the new incorporations. The Authority is designed to achieve this aim by supporting policies that enhance resilience of human and ecological systems to the impact of climate change. The Act establishes a Ghana Carbon Registry and carbon market committee in a bid to not only tap into the carbon markets but also to undertake mitigation activities and projects in line with the Paris Agreement.

## Weaknesses

The legislation is by no means perfect. Its primary weakness is that it operates more as a framework agreement rather than a detailed legislation.

Some of its terms are vague, and often leaves much detail to be sorted out at a later time. For instance, the authority has the mandate to promote and implement new technologies and approaches such as the extended producer responsibility (which makes the producer of waste ultimately responsible for their disposal) and the circular economy. There is very little urgency within the language of the text



regarding the timelines for the implementation of the extended producer responsible concept, and the specifics of how such implementation will take place. The same weaknesses apply in the context of the provisions on climate change. The provisions (on climate change) provide some general guidance and frameworks and little by way of specifics. Quite apart from that, the Act (in relation to climate change) focuses almost exclusively on what the authority is to do, with very little attention given to other actors and stakeholders in the fight against climate change.

# Audrey Grey

LEGAL | TAX | INSOLVENCY

## Author



**Samuel Alesu-Dordzi**  
Partner

AudreyGrey is a Ghana-based legal, tax, and professional services firm offering corporate law, tax advisory, compliance, company secretarial, regulatory compliance, and strategic advisory services to local and international corporations entering Ghana. The firm comprises chartered accountants and lawyers dedicated to providing specialist services, enabling clients to focus on their core business. Our expertise spans corporate and commercial law, taxation, labor, immigration, compliance, and insolvency law, as well as related accounting and finance functions.



# OTHER REFORMS

## EXPECTED IN THE YEAR AHEAD

### Value Added Tax Reforms



The Value Added Tax (VAT) system is to be improved to simplify its structure thus creating a fairer, simpler, and more effective tax system while reducing the burden on businesses and consumers. To address these VAT challenges, the government has requested Technical Assistance from the Fiscal Affairs Department of the International Monetary Fund (IMF) and plans to establish a VAT Reform Task Force to consult stakeholders before implementing changes to these VAT laws. The VAT reforms are expected to include the following;

- i. Set up the VAT Reform Task Force for stakeholder consultations.
- ii. Removal of the COVID-19 Health Levy to ease financial pressure.
- iii. Reintegrating GETFund and NHIL into the VAT system.
- iv. Eliminating the VAT flat rate system to simplify tax calculations.

The government's plan is to introduce tax reforms as a means to ease the financial pressure on businesses and households while improving overall compliance and thus revenue generation.

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## **Launch of a Long-Term Tax Education Campaign for SMEs**

The Minister noted that many Small and Medium Enterprises (SMEs) and individuals are not complying with tax requirements, with a compliance rate of less than 30%. To improve this, the government will launch a tax education campaign over the next 2-3 years to help businesses understand their tax obligations, its benefits and increase tax collection.

In addition, the government will hold quarterly meetings with the Ghana Revenue Authority (GRA), the Ministry of Finance (MoF), and business representatives to discuss tax-related challenges and provide support to businesses.

## **Strengthening Non-Tax Revenue (NTR) Framework**

As part of ongoing reforms to increase non-tax revenue (NTR), the government plans to introduce a new regulatory framework to improve the collection, management, and reporting of property rates. This initiative aligns with the Medium-Term Revenue Strategy (2024-2027) and the Local Government Act, aiming to increase revenue at both national and local levels.

Additionally, the government will introduce comprehensive NTR legislation by amending existing laws and developing a National NTR Strategic Policy and Framework. These efforts are expected to enhance service delivery, improve revenue collection enforcement, and ensure better financial resource management for national development.

## Reintroduction of Road Tolls

The suspension of road tolls in 2022 significantly reduced government revenue, while the need for road construction and maintenance continues to rise. To address this financial challenge, the government will reinstate road tolls in 2025 through a technology-driven system designed to enhance efficiency and maximize revenue collection.

This initiative will be implemented in partnership with key stakeholders, including the private sector, to ensure a seamless rollout and long-term sustainability of road infrastructure funding

## Strengthening Revenue from Imports and the Mining Sectors



To maintain a steady flow of revenue from import duties, the government intends to extend the sunset clause of the Special Import Levy until 2028. This extension will generate additional funds to support key national development projects.

At the same time, the government plans to raise the Growth & Sustainability Levy on mining companies from 1% to 3% of gross production. This adjustment will allow Ghana to secure a fair share of windfall earnings from the mining sector.

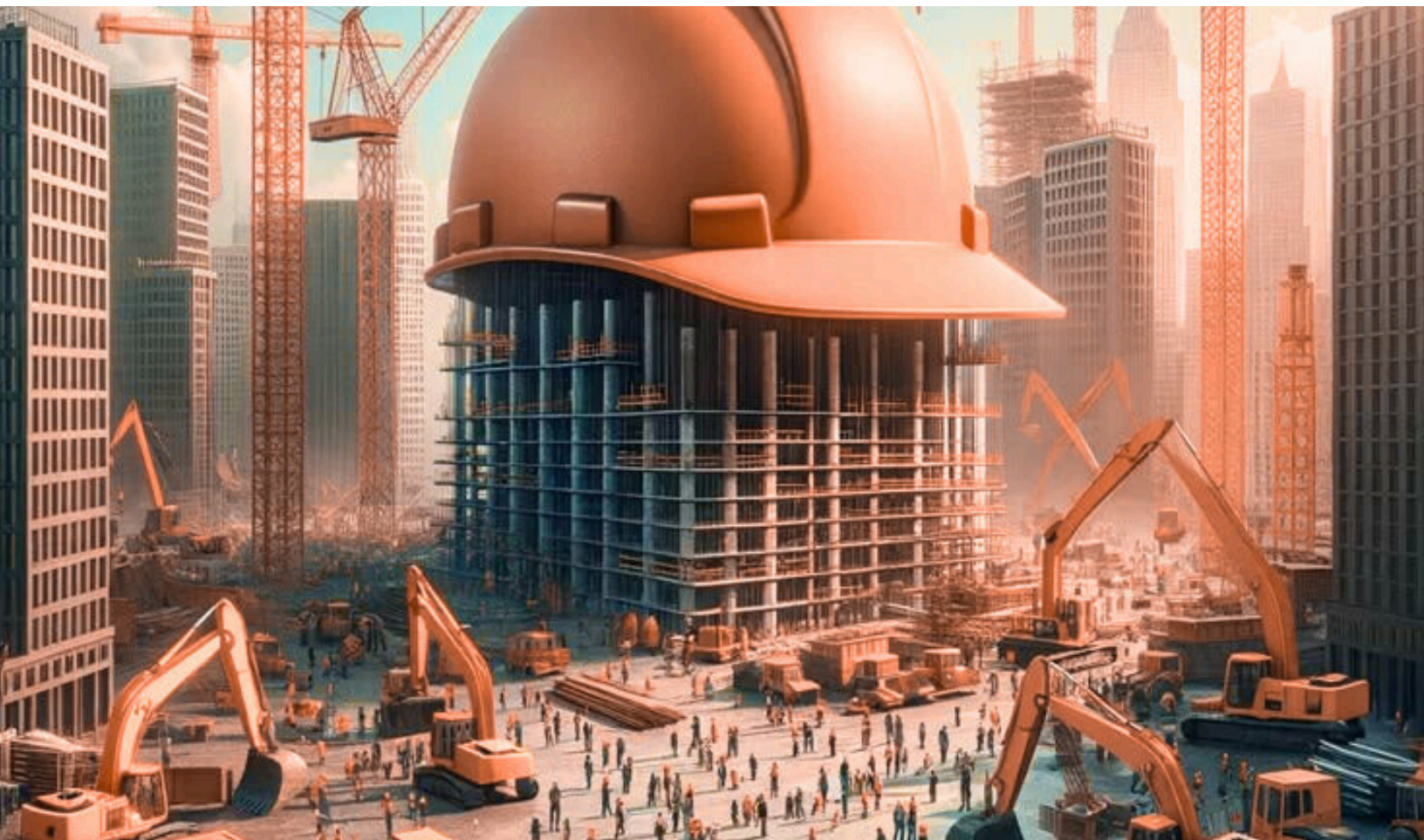


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# Zero-Rating the 2025 Minimum Wage

As part of the government's commitment to supporting low-income earners, it will zero-rate the 2025 minimum wage. This policy aims to ease the financial burden on the most vulnerable populace and safeguard their well-being.

In conclusion, the 2025 Budget aims at prioritizing efficient spending, improving revenue collection, and ensuring responsible debt management. Key tax and revenue measures, including the removal of certain taxes, VAT reforms, and the reintroduction of road tolls, aim to enhance economic resilience and support businesses.



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## Meet the Tax Practice Group



**Audrey Naa Dei Kotey**  
Managing Partner



**Akua Frimpomaa Safo**  
Associate



**Clara K.N.A. Mettle-Nunoo**  
Associate

# Affirmative Action Legislation

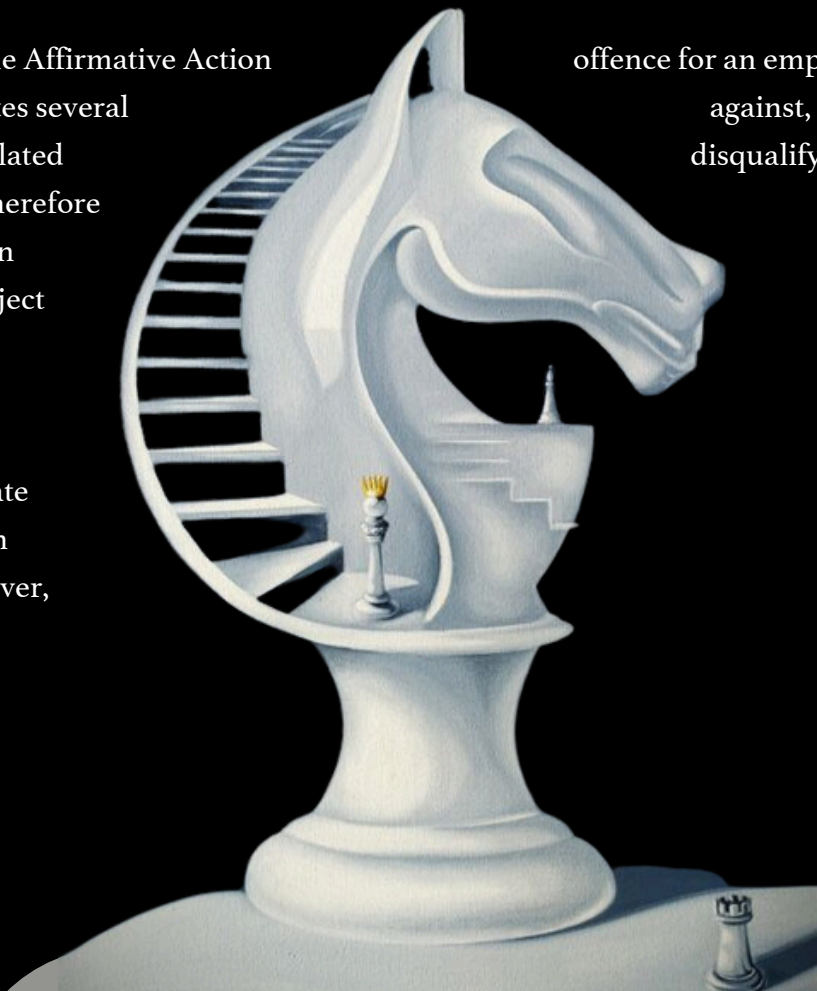
Perhaps bigger than the statutory (piecemeal) introduction of paternity leave for actors in the security sector was the passage of the Affirmative Action (Gender Equity) Act, 2024 (Act 1121). The aim of the legislation is to, among other things, ensure the ‘attainment of gender equity’ in the economic spheres of society. Employers in the private sector are required to take measures to promote gender equity among employees. Similarly, employers are required to have a gender equity policy, which should be reviewed regularly—at least every four years. The Act attempts to use economic incentives to promote compliance with the legislation. These economic incentives include tax benefits for employers and preferential treatment in the award of government contracts under the public procurement arrangement.

In addition to the National Labour Commission’s existing mandate of determining redundancy pay disputes, complaints of unfair termination, and unfair labour practices (under Part XVII of the Labour Act), the Affirmative Action legislation now requires the National Labour Commission to ‘investigate a labour-related complaint on gender inequity...’

Significantly, the Affirmative Action legislation creates several employment-related offences. It is therefore an offence for an employer to subject an employee to gender-specific verbal attacks, stereotyping, hate speech, or harsh rhetoric. Moreover, it is an

offence for an employer to discriminate against, intimidate, or seek to disqualify an employee on the grounds of gender.

Breaches of these provisions carry fines ranging from 500 to 1,000 penalty units and possible custodial sentences of six to 12 months.





# Fashionable Young Lady

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# TREE STRUCTURE

*"Harmony at home starts with  
thoughtful design."*

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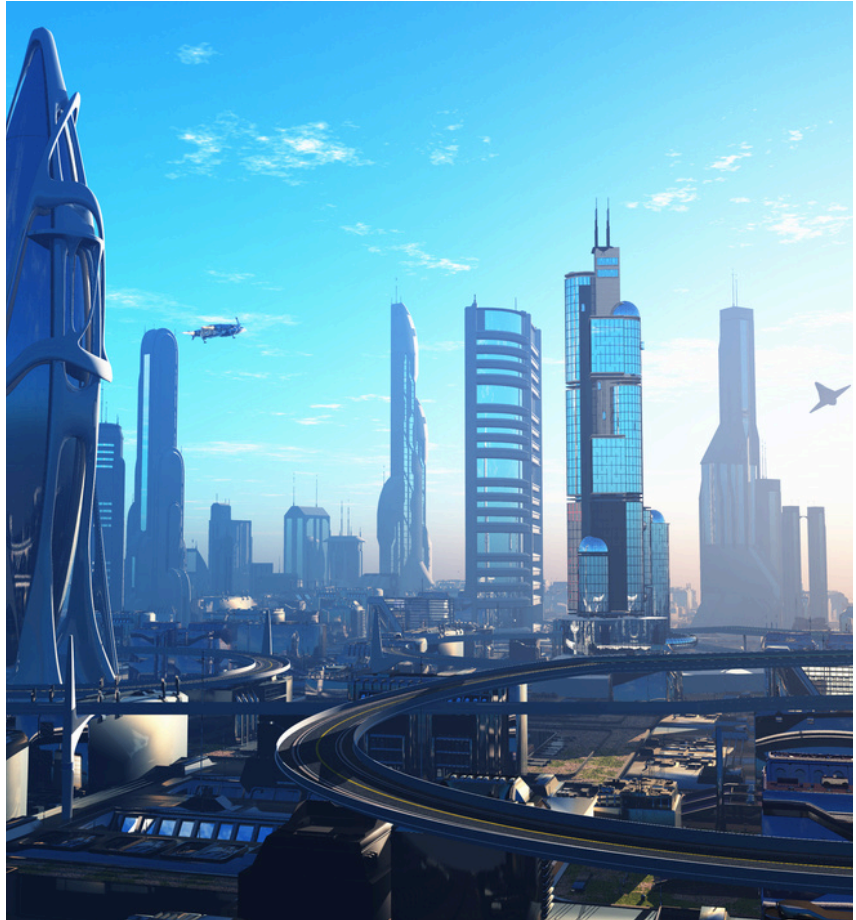
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# THE FUTURE OF WORK

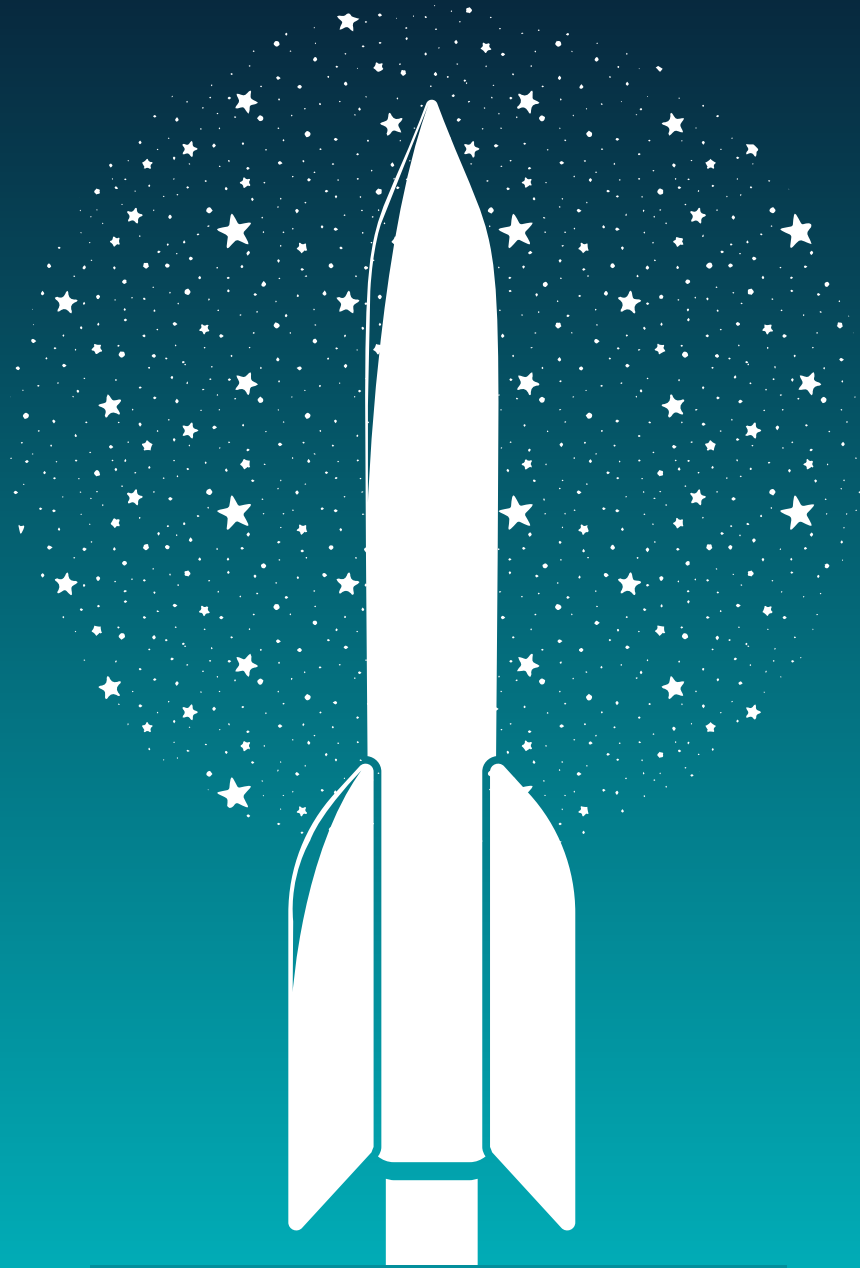
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# MOMENTUM

UNSTOPPABLE MOTIVATION



HANNAH MORALES



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# SUMMARY OF CIRIP ACT, 2024

A COMPREHENSIVE SUMMARY OF THE  
KEY PROVISIONS IN ACT III7



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