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News release

Repeal of the electronic transaction levy (e-levy) aligns with Ghanaians' wishes ahead of 2024 election

The government's repeal of the electronic transaction levy (e-levy) on Wednesday fulfils one of the strong preferences that Ghanaians expressed ahead of the December 2024 election.

In Afrobarometer's survey last August, about four out of five citizens expressed opposition to maintaining the fee on mobile money transactions. Both major political parties called for its repeal during the election campaign.

Since its introduction in May 2022, many Ghanaians had decried the e-levy as an excessive tax burden and expressed scepticism about the government's ability to use the revenues effectively for development projects.

On Wednesday, President John Dramani Mahama officially signed into law the repeal of the e-levy, along with repeals of an emissions tax and a betting tax, following their removal from the new administration's 2025 budget.

In contrast, survey findings show that Ghanaians continue to back several other key government initiatives, including the free senior high school programme.

Key findings

- More than three-fourths (79%) of Ghanaians favoured discontinuing the electronic transactions levy (e-levy) (Figure 1).
 - In contrast, strong majorities expressed support for the new government to continue several other initiative: free senior high school (85%); planting/rearing for food and jobs (81%); one district, one factory (71%); and one village, one dam (60%).
- Opposition to maintaining the e-levy was strong across key demographic groups, with particularly high resistance among men (83%), youth (83%), the poorest citizens (86%), and those with post-secondary education (87%) (Figure 2).
- In Afrobarometer's 2022 survey, three-fourths (76%) of survey respondents said the elevy was a bad idea because it would increase the tax burden on ordinary and poor citizens (Figure 3). Almost two-thirds (63%) "strongly agreed" with this view.
- A similar proportion were also "not very confident" (24%) or "not at all confident" (51%) that the government would fulfil its pledge to use the revenues generated by the e-levy to fund development programmes (Figure 4).

Afrobarometer surveys

Afrobarometer is a pan-African, non-partisan survey research network that provides reliable data on African experiences and evaluations of democracy, governance, and quality of life. Nine survey rounds in up to 42 countries have been completed since 1999. Round 10 were launched in January 2024. Afrobarometer's national partners conduct face-to-face interviews in the language of the respondent's choice.



The Afrobarometer team in Ghana, led by the Ghana Center for Democratic Development, interviewed a nationally representative sample of 2,400 adult Ghanaians in August 2024. A sample of this size yields country-level results with a margin of error of +/-2 percentage points at a 95% confidence level. Previous surveys were conducted in Ghana in 1999, 2002, 2005, 2008, 2012, 2014, 2017, 2019, and 2022.

Charts

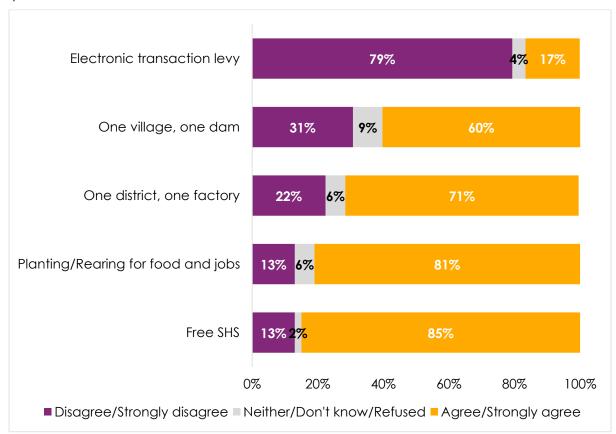


Figure 1: Should the next government retain these ongoing initiatives? | Ghana | 2024

Respondents were asked: Please tell me whether you agree or disagree with the following statement: Regardless of which party wins the 2024 national elections, the next government should continue to implement the following initiatives, or have you not heard enough about them to say: The free senior high school or SHS programme? The one district, one factory initiative? The planting or rearing for food and jobs initiatives? The electronic transactions levy or e-levy? The one village, one dam initiative?



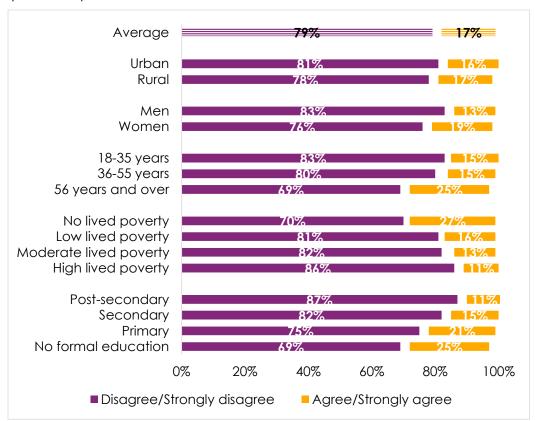
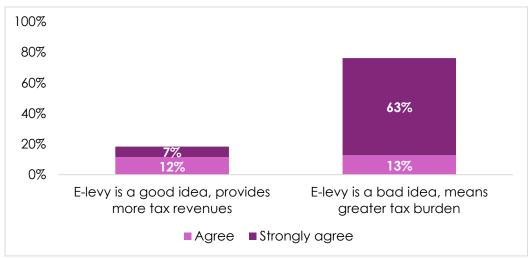


Figure 2: Should the next government retain the e-levy? | by demographic group | Ghana | 2024

Respondents were asked: Please tell me whether you agree or disagree with the following statement: Regardless of which party wins the 2024 national elections, the next government should continue to implement the following initiative, or have you not heard enough about it to say: The electronic transactions levy or e-levy?





Respondents were asked: Which of the following statements is closest to your view?

Statement 1: The e-levy is a good idea because it means that more Ghanaians will contribute to the country's tax revenues.

Statement 2: The e-levy is a bad idea because it means that more tax burden will be put on the poor and on ordinary citizens.



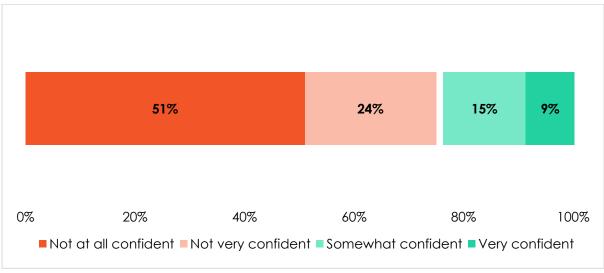


Figure 4: Confidence in government using e-levy to fund development | Ghana | 2022

Respondents were asked: Government promises to use the revenue to be generated from the electronic financial transaction levy or e-levy to fund development programmes. How confident are you that government will fulfil this pledge?

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