

NATIONAL ASSEMBLY

A BILL ENTITLED

AN ACT to amend the National (Education levy Decree, 1995 and for matters connected therewith.

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ENACTED by the President and the National Assembly.

Short title

1. This Act may be cited as the National Education Levy (Amendment) Act, 2005.

Amendment of Decree No. 64 of 1995

2. The National Education Levy Decree, 1995 (in this Act referred to as "the principal Act") is amended as set out in this Act

General
amendment

3. *The principal Act is amended. by substitute for-*

(a) the words "National Education Levy",
wherever they occur, the words "National
Education and *Technical Training* Levy";
and

(b) the word "Commissioner". *Wherever it*
occurs, *the word* "Commissioner-
General" .

Amendment of
section 2

4. Section 2 of the principal Act is amended by-

(a) Substituting for the definition of
"Commissioner", the following new
definition-

"Commissioner-General" means the
Commissioner-General of Taxes; ; and

(b) inserting in the proper alphabetical
sequence, the following new definition-
, "employer" means -

(a) a *company* registered under the
Companies Act;

(0) a business registered under the
Business Registration Act;

(c) a partnership; *and*

(d) a public *corporation*; .

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Amendment of
section 3

5. Section 3 of the principal Act is amended by-

(a) re-numbering the existing section as section 3 (1) and deleting all the words appearing after "subsequent years; and

(b) inserting immediately after section 3 (1), as amended, the following new subsection-

"(2) The levy to be paid under subsection (1) is 0.25 *per cent* of the gross annual revenue of an employer as determined by the Commissioner General. "

Amendment of
section 4

6. Section 4 of the principal Act is amended by re-numbering the existing section as subsection {2} and inserting immediately before subsection (2), as re-numbered, the following new subsection-

"(1) The levy is payable by an employer who has in his or her employment five or more employees ,"

Amendment of
section 5

7. There is hereby substituted for section 5 of the principal Act, the following new section-

•• Co11ecbon of 5. (1) The levy shall be collected by the Commissioner-General who shall pay all amounts collected as follows-

(a) twenty-five *per cent*, *into* the Consolidated Fund to finance national education; and

- (b) seventy-five *per cent*, into the fund of the National Training Authority to finance technical and vocational education and training.

(2) The Commissioner-General shall submit to the Authority an account of its percentage of all levies collected and paid by him or her under this section.

Insertion of section 7 A

8. There is hereby inserted immediately after section 7 of the principal Act, *the following new section-*

"Invalid *agreements* 7 A. (1) An agreement between an employer and employee which purports to authorize the employer to recover, from the employee, the levy paid by the employer under this Decree shall be null and void and of no effect. |

(2) An employer shall not-

(a) reduce, directly or indirectly, the salary, wage, remuneration, emolument or other benefit of an employee; or

(b) dispense with the services of an employee, as a result of the levy.

(3) An employer who contravenes subsection (2) commits an offence and shall be liable on conviction to a *fine* of fifty thousand dalasi.

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Amendment of
section 9-

8. Section 9 of the principal Act is amended by substituting for paragraph (b), the following new paragraph-

"(b) vary the percentages specified in sections 3 and 5."

Deletion of
Schedule

9. The Schedule to the principal Act is hereby deleted .

OBJECTS AND REASONS

The Bill seeks to -

- (a) supplement Government's budgetary allocation intended to make technical education *and* vocational training accessible;
- (b) develop technical education *and* vocational training;
- (c) finalize the localization of technical education and vocational training examination; and
- (d) promote entrepreneurship in the country.

**FATOU LAMIN FAYE SECRETARY
OF STATE FOR EDUCATION**

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