Title: Navigating policy paradoxes: analysing contradictions in emission levy with Electric Vehicle exemptions for sustainable urban transportation in Ghana.

The context of urban transportation in Ghana is marked by diverse challenges, including traffic congestion and environmental concerns. In addressing these challenges, the government has taken significant steps, particularly with the introduction of a bill, which aims at taxing fossil-fuel vehicles and incentivising sustainable transportation practices. This initiative, aligns with the global trend of fostering eco-friendly transportation solutions, reflecting a broader commitment to reducing carbon emissions and promoting environmental sustainability.

However, its introduction reveals an element of social inequity, raising concerns about the potential impact on gender and income groups. Is the emission levy the best solution to the transport sector's carbon emission problem in the Ghanaian context? I explored this using my study on promoting sustainable urban commuting to reflect on this dimension of green transportation in urban Ghana. I employed the mixed-method approach to analyse data collected from diverse neighbourhoods, transport operators and policymakers and found that commuters with the highest emissions are those using vehicle occupancy between 5 to 23 passengers and fall into low and middle-income groups. This is disaggregated into private vehicles and low-occupancy public transport users. I, therefore, argue that the emission levy is a burdensome policy and a discriminatory decision from the government to the low and middle-income groups.

While private vehicle owners have higher individual emissions due to factors such as vehicle size and usage patterns, low-occupancy public transport users are also significant contributors to overall emissions. However, imposing an emission levy without considering the underlying socioeconomic factors exacerbates the burden on low and middle-income groups. These commuters often rely on public transportation out of necessity rather than choice, facing limited alternatives due to inadequate infrastructure or financial constraints. Moreover, the discriminatory nature of the emission levy becomes evident when considering the financial implications on different income groups. The exemption of electric vehicles separates high-income earners from low and middle-income commuters, who are already grappling with financial constraints. For them, the additional cost imposed by the levy may strain personal and household budgets and limit access to essential services or discretionary spending. Even among the fossil-fuel vehicle users, high-income individuals, who may have the financial means to absorb the levy without significant impact, are less affected. This regressive taxation scheme exacerbates existing disparities in wealth distribution and undermines efforts to achieve equitable outcomes in urban transportation.

Addressing the inequities inherent in the emission levy policy requires a multifaceted approach that considers both environmental and social justice considerations. The focus of the government's emission reduction efforts should rather be on solving the mass transportation problems, challenges associated with road networks, and the distribution of social and economic amenities that draw urban residents to commute than taxing fossil-fuel vehicle owners.