



GHANA REVENUE AUTHORITY

Customs Guide

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HINTS TO PASSENGERS AND TRADERS

Passengers' Obligations @ Customs

The following obligations apply to all passengers using Ghana's air and sea ports as well as land borders.

- Passengers should not enter or disembark from ships, aircraft vehicles without permission from Customs.
- All passengers must go by the most direct route to the Customs examination area and produce all baggage.
- They should make written or oral declarations of goods and baggage imported by them to Customs.
- During examination, documents called for are to be produced for scrutiny and all questions relating to

goods must be answered.

- The Passengers' Unaccompanied Baggage Declaration (PUBD) Form must be completed to account for part of one's baggage, which has arrived in advance or left behind to arrive in another aircraft, ship, vehicle, or by post.
- All Arms and Ammunition must be declared to Customs.
- Foreign currency may be declared on BOG Foreign Exchange Declaration Form (FXD Form 4A) which can be downloaded from the Bank of Ghana website: www.bog.gov.gh (See Currency Regulations below – Pg. 5).

Passengers' Baggage Concessions

Baggage and personal effects shall include:

- Wearing apparel and personal effects.
- Binoculars, sports requisites, toys and articles for household use (such as perambulators, pictures, glassware, linen, cutlery, crockery and plates which are shown to have been in the passenger's personal or household use for a reasonable period.
- Photographic films, plates and sound recording tape but not including such materials if imported for the purpose of commercial photography or sound recording.
- Instruments and tools for the personal use of the passenger in his profession or trade but NOT INCLUDING arms and ammunition, motor vehicles fabrics in the piece, provisions, stationery, portable or perfumed spirits, tobacco goods, wine, saddlery or any goods imported for the purposes of trade.
- The items involved must be for the use for the passenger concerned and NOT for sale or intended for other persons.
- In the case of electrical goods, these should have been in the bona fide use of the passenger for at least six (6) months to qualify for the concession.

The following may be imported free of duty:-

- 37.5 centiliters (375ml) of potable and perfumed

spirits.

- Wine not exceeding 75 centiliters (750ml).
- Cigarettes, cheroots, cigars, tobacco and snuff, not exceeding in all, one pound i.e. 0.5kg in weight.
- Items in excess of the above will be subject to duties and taxes. Failure to produce such articles for examination will render them liable to forfeiture or penalty.

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How to file a complaint?

1. Call in or walk into any Customs office to lodge your complaint.
2. You will in addition to your concern be asked to provide your telephone number and/or email address to enable feedback.
3. Your request or complaint will be recorded to facilitate processing.
4. The officer in charge will send it to the appropriate department to be addressed.
5. You will be notified of the outcome of the enquiry/complaint through appropriate media channels.

We appreciate your assistance in making Customs operations very effective and efficient. Thank you.

Passengers Unaccompanied Baggage Declaration (PUBD)

Passengers who have sent their personal effects in advance or are expecting personal effects after arrival must declare these on the appropriate form known as the "Passengers Unaccompanied Baggage Declaration" Form.

This declaration must be made immediately on arrival or within forty-eight (48) hours of arrival. If a passenger fails to so declare, he may forfeit the concession.

The Red & Green Channel

On arrival at the Airport from abroad, the following channels are available for travelers.

The Green Channel

A passenger may use the channel if he/she is sure to be carrying goods which are free of duty and are allowable under the passenger baggage concessions.

The Red Channels

- Passengers who carry the under-listed goods are obliged to use the Red Channel
- Commercial Goods
- Restricted Goods
- Drinks in excess of allowed quantities
- Goods imported temporarily

Removal Articles

Ghanaians who have stayed outside Ghana for more than twelve (12) continuous months and are removing residence may import their removal articles free of taxes.

Removal articles include movable personal belongings or effects, domestic appliances,

household provisions normally kept in stock, collectors' pieces, pet animals, and also any equipment (other than agriculture, commercial or Industrial plant) necessary for the exercise of the calling, trade or professions of the passenger.

Removal articles do not include arms, ammunition and motor vehicles. Arms and ammunition are restricted items, and can only be imported on a special permit.

Personal Effects of Ghanaians Who Die Outside

These may be imported without payment of duties and taxes.

Evidence of death must be produced to support application for concession.

General Information on Duties and Taxes

All imported goods apart from the baggage concessions and those for specified government, privileged persons, organizations and institutions attract import duty and other taxes. Different rates of import duty as well as different types of taxes may be applicable depending on the category of item.

Tax Type	Tax Rate (%)	Tax Base
Import Duty	0	Cost + Insurance + Freight (CIF)
	5	
	10	
	20	
VAT	12.5	CIF + Import Duty
NHIL	2.5	CIF + Import Duty
ECOWAS Levy	0.5	CIF
EDIF	0.5	CIF
Processing Fee	1	CIF
Examination Fee (Used Vehicles)	1	CIF
Import Excise	25	CIF + Import Duty +VAT
Environmental Tax	20	CIF
GCNet Charge	0.4	FOB
Destination Inspection Fee	1	CIF
Withholding Tax IRS	1	CIF
Overage Penalty	The rates are between 2.5 to 50%. The applicable rate depends on the age and the category of vehicle- <ul style="list-style-type: none"> • Motor car • Bus coach or van • Truck ,lorry 	CIF

The **Overage Penalty** is imposed on all vehicles which are more than ten (10) years old except Ambulances and Agricultural tractors

Processing Fee is paid on:

- Zero rated goods
- Re-exports of goods from the warehouse
- Goods which are exempted from payment of import duty

We're on the web: www.gra.gov.gh
Contact us: info@gra.gov.gh

Destination Inspection Scheme - Geographical Distribution of Areas of Operation

All goods in commercial quantities shall be subject to destination inspection unless exempted by the Ministry of Trade and Industries. The assigned inspection company depends on the port of loading of the imported consignment. The destination inspection companies offer an informed opinion on the

classification and value of the consignment to Customs by issuing a Final Classification and Valuation Report (FCVR). The report is only an opinion and Customs being the final authority may accept, reject or modify it as appropriate. The geographical distribution of the destination inspection companies are as follows:

BIVAC	Africa			Europe		
	Benin, Cape Verde, Cote D'Ivoire, Togo, Guinea, Guinea-Bissau, Liberia, Gabon Mauritania, Niger, Sierra Leone, Congo Cameroon, Equatorial Guinea, Sao Tome and Principe, Central African Republic			France		
GSL	Africa		Europe		America	
	Western Sahara, Algeria, Tunisia, Libyan Arab Jamahiriya, Chad, Djibouti, Somalia, South Africa, Angola, Sudan, Namibia, Lesotho, Eritrea, Rwanda, Swaziland, Botswana, Zimbabwe, Mauritius, Mozambique, Malawi, Madagascar, Comoros, Seychelles, Tanzania, Uganda, Burundi		Iceland, Finland, Netherlands, Greenland, Norway, Albania, Belgium, Poland, Luxemburg, Romania, Slovakia, Yugoslavia, Bulgaria		USA, Mexico, Chile, Guyana, Guatemala, Belize, Brazil, Honduras, Bolivia, Guyana, El Salvador, Nicaragua, Costa Rica, Panama, Columbia, Venezuela, French Ecuador, Suriname, Argentina, Uruguay, Falkland Islands (Malvinas)	
GHANA LINK	Asia		Europe		Oceania	
	China, Thailand, South Korea		Germany, Malta, Italy (including Vatican & San Marino), Cyprus, Austria, Turkey, Liechtenstein, Greece,		Papua New Guinea, Solomon Islands, Fiji, Western Samoa, American Samoa, Tonga, Nauru, Caroline Islands, Tuvalu, Vanuatu, Kiribati, New Caledonia, Gilbert Island, Marshall Islands, N. Marianas, Line Islands, French Paramercia, other Oceanic Islands	
ICS	Asia			Caribbean		Europe
	Japan, Mongolia, Taiwan, Hong Kong, Lao, Cambodia, Philippines, Brunei, Malaysia, Singapore, Indonesia, Nepal, Iraq, Syria, Iran, Lebanon, Israel, Jordan, Saudi Arabia, Bangladesh, Bhutan, Pakistan, Afghanistan, Lithuania			Cuba, Bahamas, Dominican Republic, Haiti, Jamaica, Puerto Rico, Dominica, Aruba, St Christopher and Nevis, Antigua and Barbados, St Vincent Guadeloupe, Martinique, Netherlands Antilles, and the Grenadines, other Caribbean States		UK, Portugal, States of former USSR, CIS, Ukraine
WEBB FONTAINE	Africa	America	Asia	Caribbean	Europe	Oceania
	Nigeria, Kenya, Mali, Senegal, Egypt, Morocco, Gambia, Burkina Faso, Zambia, Ethiopia	Canada, Peru, Paraguay	Korea DPR, Vietnam, Sri Lanka, Qatar, Kuwait,	Cook Island	Spain, Denmark, Sweden, Switzerland, Ireland, Hungary, Czech Republic	New Zealand
NB: BIVAC International is solely responsible for the Airport and Land Frontiers						

Importation and Exportation of Currency

There are restrictions on the physical conveyance of currency to and from Ghana.

- Residents and non residents travelling abroad are permitted to carry up to US\$10,000 or its equivalent in travelers cheque or any other monetary instrument.
- Residents and non-residents arriving in Ghana are similarly permitted to carry up to US\$10,000 or its equivalent in travelers cheque or any other monetary instrument.
- Amounts in excess of US\$10,000 or its equivalent shall NOT be carried in cash of any form of currency or monetary instrument by a traveler whether resident or non resident.
- Amounts in excess of US\$10,000 or other foreign currency equivalent shall be transferred only through a bank or authorized dealer.
- Where the amount does not exceed the US\$10,000 limit or its equivalent in any other currency the traveler is required to declare the amount to Customs and proceed to fill the BOG Foreign Exchange Declaration Form (FXDF) at the port of entry or departure.
- Where the amount exceeds the limit of US\$10,000, Customs shall seize the entire amount whether declared or not.

Prohibitions and Restrictions

A. – Absolute Prohibitions

1. **Animals and carcasses infected with disease:** Animals or carcasses infected with disease within the meaning of the Disease of Animals Act, 1961 (Act 83) or any part of such animals or carcasses
2. **Beads of inflammable celluloid:** Beads composed of inflammable celluloid or other similar substances
3. **Coffee, raw, imported overland:** Raw coffee imported overland or by inland waterways
4. **Coin not up to standard:** Coin current in any foreign country or any money purported to be such not being of the established standard in weight and fineness. Currency Act, 1964 (Act 242)
5. **Food, contaminated:** Meat, vegetables, and other provisions declared by a Health Officer as unfit for human food
6. **Knuckle dusters, and life preservers:** Knuckle dusters and life preservers.
7. **Literature, scandalous Books, newspapers and printed matter** which in the opinion of the Commissioner (subject to any directions of the Head of State of Ghana) are defamatory, scandalous, or demoralizing
8. **Money, base or counterfeit:** Base or counterfeit coin or counterfeit notes of any country
9. **Obscene articles:** Indecent or obscene prints, paintings, photographs, books, cards, lithographic or other engravings or any other indecent or obscene article
10. **Weapons, dangerous:** Knives such as flick knives and paper knives which in the opinion of the Inspector of Police are considered to be dangerous weapons
11. **Goods prohibited by any law:** All other goods, the importation of which is prohibited by any law in Ghana

B – Restrictions

Currency: Bank notes, Bank coins, Travelers' cheques, Electronic units of payment, Securities in the denominations of local currency or the currency of another country, except under license of the Bank of Ghana

1. **Diamonds:** Rough or uncut diamonds, except under license of the Minister of Mines and Energy
2. **Films, cinematograph:** Cinematograph films, except at the port of Tema, Takoradi or Accra Airport. Provided that this prohibition shall not apply in the case of films which the Commissioner is satisfied are intended solely for exhibition in private premises to which the public are not admitted on payment or otherwise
3. **Good bearing designs and imitation of money:** All goods which bear a design in imitation of any currency or bank note or coin in current use in Ghana or elsewhere, except under license of

the Minister for Finance and Economic Planning

4. **Goods imported contrary to customs laws:** All goods not imported in an aircraft or in a steamship except such as may be imported in accordance with any regulations relating to the control of boats or to the importation of goods overland or by inland waters

5. **Goods regulated by any law:** All goods, the importation of which is regulated by any law in Ghana except in accordance with such laws

6. **Gambling machines:** A permit is required from the Ministry of Interior

7. **Plant, plant product, plant disease or pest, soil, manure, grass, and other parking material liable to harbor dangerous diseases or pests of plants:** A permit is required from the Ministry of Food and Agriculture

8. **Explosives, including nitroglycerine, dynamite, detonators, gun cotton blasting powder, other substances used to produce explosives but excluding ordinary gun powder, percussion caps, rockets or fuses:** A Ministry of Interior license is required.

9. **Arms and ammunition:** A permit is required from the Ministry of Interior

10. **Handcuffs:** A Ministry of Interior license is required.

11. **Machines for duplicating keys:** Obtain license from the Minister of Interior

12. **Machines for duplicating keys, except under Milk deficient in milk fat:** Milk, condensed or evaporated, containing less than eight per centum by weight of milk fat, and dried milk or milk powder containing less than twenty-six per centum by weight of milk fat:

- Provided that this prohibition shall not apply to skimmed milk imported in containers clearly marked in such a manner as to be easily distinguished from containers of full cream milk, and admitted as such by the Commissioner:

- Provided further that the Commissioner may admit any particular consignment of condensed or evaporated milk having a lower fat content than eight per centum by weight of milk fat which he is satisfied is a consignment of full cream condensed or evaporated milk.

13. **Nets and traps for animals:** Nets, gins, traps snares, spring-guns, missiles containing explosives, apparatus for setting guns and all similar or other mechanical engines or appliances including any parts thereof or accessories thereto designed, calculated or intended to be used or capable of being used to capture, injure or destroy an animal:

a. Provided that no gin or trap or similar article shall be deemed hereby to be prohibited to be imported solely by reason of the fact that it has jaws if such are not capable of being opened to a greater width than four inches measures at the widest part.

b. Provided further that such articles may be imported with the approval of the Commissioner on specific occasions if required for scientific purposes on condition that they are either destroyed or exported from Ghana after they have been used for the scientific purpose aforesaid:

c. Provided finally that the decision of the Commissioner shall be conclusive in any dispute which may arise as to what is to be considered a prohibited import within the meaning of this item.

14. **Paper, airmail printing:** Airmail photographic printing paper, except under license of the Commissioner.

15. **Press rotary ticket printing:** Reel-fed rotary ticket printing presses, except under license of the Minister for Finance and Economic Planning.

16. **Spirits of certain kinds and strengths:** Spirits of the following descriptions:

- Spirits containing essential oils or chemical products such as thujone, star anise, benzoic aldehyde, salicylic esters, hyssop, absinthe or other substances in such proportions as the Commissioner in his absolute discretion deem to be injurious to health.

- Brandy, rum or whisky unless provide to the satisfaction of the Commissioner to have been stored in the wood for a period of not less than three years prior to importation.

- Spirits containing essential oils or chemical products such as thujone, star anise, benzoic aldehyde, salicylic esters, hyssop, absinthe or other substances in such proportions as the Commissioner in his absolute discretion deem to be injurious to health.

- Brandy, rum or whisky unless provide to the satisfaction of the Commissioner to have been stored in the wood for a period of not less than three years prior to importation.

- Spirits containing more than 65 per centum of absolute alcohol as ascertained by Tralles' alcoholmeter other than medicated, perfumed or methylated spirits, accepted as such by the Commissioner, except under license from the Commissioner and except in accordance with the condition of such license.

- **Weapons for discharge of noxious liquids:** Weapons of any description which in the opinion of the Commissioner are designed for the discharge of any noxious liquids, gas or other similar substances and any ammunition containing or in the opinion of the Commissioner designed or adapted to contain any noxious liquid, gas or other similar substance, except under license of the Minister for Interior.

17. **Mercury:** A license is required from the Ministry of Mines and Energy (Mercury Act, 1989, PNDCL 217).

General Information on Importation of Vehicles

Basic Regulations Regarding the Importation of Vehicles							
With immediate effect, any of the following documents will be required as EVIDENCE OF BONAFIDE OWNERSHIP before imported vehicles can be cleared. The documents are:							
1. Certificates of Title, Certificates of Origin	2. Certificates of Retail Sales						
3. Bills of Sales	4. Any other officially authorized evidence of bonafide ownership						
TAXES ON IMPORTATION OF VEHICLES							
TYPE OF VEHICLE	IMPORT DUTY	VAT	NHIL	ECOWAS LEVY	EDIF	EXAM	PROCESSING FEE
Ambulance	0%	0%	0%	0.5%	0.5%	1%	0%
Hearse	0%	12.5%	2.5%	0.5%	0.5%	1%	1%
Motor Cars including Cross Country and Estate Cars:							
Of a cylinder capacity not exceeding 1900 cc	5%	12.5%	2.5%	0.5%	0.5%	1%	-
Of a cylinder capacity exceeding 1900 cc but not exceeding 3000 cc	10%	12.5%	2.5%	0.5%	0.5%	1%	-
Of a cylinder capacity exceeding 3000 cc	20%	12.5%	2.5%	0.5%	2.5%	1%	-
Motor Cars Designed for travelling on snow; golf cars and similar vehicles	20%	12.5%	2.5%	0.5%	0.5%	1%	-
Motor vehicles designed to carry ten (10) or more persons (e.g. buses & coaches)	5%	12.5%	2.5%	0.5%	0.5%	1%	-
Motor vehicles designed to carry thirty (30) or more persons	0%	12.5%	2.5%	0.5%	0.5%	1%	1%
Motor vehicle for the transport of goods such as trucks, tippers and lorries	5%	12.5%	2.5%	0.5%	0.5%	1%	-
Tractors of H.S. Code 8701							
Pedestrian Controlled tractors – 8701.10	0%	0%	0%	0.5%	0.5%	1%	1%
Road tractors for semi-trailers - 8701.20	5%	12.5%	2.5%	0.5%	0.5%	1%	-
Track - laying tractors - 8701.30	0%	0%	0%	0.5%	0.5%	1%	1%
Others - 8701.90	0%	0%	0%	0.5%	0.5%	1%	1%
Off road terminal tractors 8709	10%	12.5%	2.5%	0.5%	0.5%	1%	1%
Special Purpose Vehicles Of H.S. Code 87.05 (For Example Workshop Vans, Breakdown Vehicle And Mobile Showrooms	0%	12.5%	2.5%	0.5%	0.5%	1%	1%
Motor Bikes	0%	12.5%	2.5%	0.5%	0.5%	1%	1%
Bicycles	0%	0%	0%	0.5%	0.5%	0%	1%
Import duty is based on the CIF Value	Agricultural tractors under HS 8701 are not liable to any overage penalty						
Ambulance falling under HS 8703 are not liable to overage	Examination Fee is on the CIF Value and levied only on used vehicles						
VAT is on the duty inclusive value (CIF + Duty)	Penalty on overage vehicles is based on (CIF Value) penalty						
PENALTIES ON IMPORTATION OF OVERAGE VEHICLE							
Penalties are imposed on some category of overage vehicles in addition to any applicable duties and taxes as follows:							
VEHICLE				PENALTY			
MOTOR CARS							
Where the age does not exceed 10 years				NIL			
Where the age exceeds 10 years but does not exceed 12 years				5% of CIF Value			
Where the age exceeds 12 years but does not exceed 15 years				20% of CIF Value			
Where the age exceeds 15 years				50% of CIF Values			
COMMERCIAL VEHICLES SUCH AS BUSES, COACHES AND VANS							
Where the age does not exceed 10 years				NIL			
Where the age exceeds 10 years but does not exceed 12 years.				2.5% of CIF Value			
Where the age exceeds 12 years but does not exceed 15 years				10% of CIF Value			
Where the age exceeds 15 years but does not exceed 20 years				15% of CIF Value			
Where the age exceeds 20 years				50% of CIF Value			
COMMERCIAL VEHICLES SUCH AS TRUCKS, LORRIES AND TIPPER TRUCKS							
Where the age does not exceed 10 years				NIL			
Where the age exceeds 10 years but does not exceed 12 years.				5% of CIF Value			
Where the age exceeds 12 years but does not exceed 22 years				10% of CIF Value.			
Where the age exceeds 12 years but does not exceed 22 years				30% of CIF Value			
The age of a motor vehicle shall be calculated from the year in which the vehicle was first manufactured.							
No person shall import a right-hand steering motor vehicle into the country unless otherwise authorized by the Minister of Finance.							
Under the current Law (Act 634) any vehicle that remains un-entered and un-cleared within 60 days after discharge or in the case of overland vehicle, from the date it crossed the national border into Ghana shall still be forfeited to the state.							
VALUATION OF USED VEHICLES							
For the purposes of levying taxes the value of a vehicle shall be deemed to be the Home Delivery Value depreciated as below plus the Freight and Insurance as stipulated under section 90 of PNDC LAW 330, 1993.							
Where the age of a used motor vehicle does not exceed six months				The price shall be deemed to be the first Purchase Price			
Where the age exceeds six months but does not exceed one and a half years				Eight-five per centum of the first Purchase Price			
Where the age exceeds one and a half years but does not Exceed two and a half years				Seventy per centum of the first Purchase Price			
Where the age exceeds two and a half but does not exceed five years.				Sixty per centum of the first Purchase Price			
Where the age exceeds five years				Fifty per centum of the first Purchase Price			

Transit Trade

Transit Trade is a Customs regime by which goods destined for other countries enter the country through one entry point and leave the country by road or rail through another entry/exit point.

The goods are normally covered by a security /bond

The goods in transit may be:

- Tracked by satellite
- Electronically monitored, or by
- Human Escort

For these services a fee may be charged.

Transit Routes

The main transit routes are

- Tema-Kumasi-Tamale-Paga
- Tema-Kumasi-Tamale-Hamile
- Aflao-Accra-Takoradi-Elubo
- Takoradi-Kumasi-Tamale-Paga

Transit operators are advised to follow the assigned routes as well keep the customs seals or tracking devices intact to avoid tax evasion.

Warehousing

Warehousing is a Customs regime by which imported goods are stored in a bonded warehouse without the payment of import duty and other taxes on the goods at the entry point.

This Customs indulgence affords the importer the opportunity to defer the payment of duty and other taxes until the goods are delivered for home consumption or are re-exported.

The under-mentioned goods may be warehoused in a Bonded Warehouse within the period indicated against them:

Type of Goods	Allowable Period
Perishables	Three (3) Months
General Goods	Twelve (12) Months
Raw Materials	Up to Two (2) years

There will be no option for the re-warehousing of general goods. Perishable goods may, however, be re-warehoused for a limited period of only one (1) month upon application and approval by the Commissioner of Customs.

Regulations for Traditional and Non-Traditional Exports

Traditional Exports include Cocoa, Timber / Lumber, Mineral Resources, Electricity etc.

Requirements

1. Register with the Registrar-General's Department and the Ghana Export Promotion Council.
2. Obtain BOG Foreign Exchange Declaration Form (FXD Form 4A) which can be downloaded from the Bank of Ghana website: www.bog.gov.gh
3. Obtain permits/certificates from issuing institutions (e.g. Ghana standard board quality assurance certificate for fresh/processed fish to EU countries, **COCO-BOD Quality Assurance Certificate** for fresh/processed fish to EU countries, **COCOBOD Quality Control Certificate** in the case of coffee, sheanut, cashew nuts, packing list in the case of personal effects etc).
4. Obtain the Customs Entry Form.
5. Obtain certificates of origin (EURI Form) from CEPS for goods which are to benefit from preferential tariff treatment in the EU and other preference giving countries.

Procedure

1. Enter products/produce on FXD Form 4A and the Customs Entry Form. Ensure the FXD Form 4A number has been quoted on the Bill of Entry.
2. Present the complete Customs Entry, permits/certificates and FXD Form 4A to the CEPS officials in the Customs Long Room.
3. Ensure the FXD Form 4A has two live

authorized signatures from the appropriate Commercial Bank or Bank of Ghana and has been endorsed by the Bank of Ghana with their security mark/logo.

4. The Customs Entry Form is numbered with the FXD Form 4A certificates/permits and processed in the Long Room.
5. Present product/produce to Customs officers for examination
6. The CEPS official releases goods for exportation
7. Authorised officer of Customs completes and countersigns EUR/Form.

Non Traditional Exports

Yams, Pineapples, Handicrafts, Cashew Nuts, Coffee, Canned Fish (Tuna), Shea Butter, Kente Cloth, Cocoa butter, Cocoa cake, Aluminium products, Textiles (AGOA).

Requirements

- Obtain a Non Traditional Export Form from the Customs Export shed at the Port/Frontiers.
- Obtain certificates of origin (EURI) from Customs for goods to benefit from preferential treatment in the EEC and other preference giving countries.

Procedure

1. Complete Customs Non Traditional Export Form and submit produce / products to Export Shed at the Port/Frontier.
2. Examination of goods by Customs officer
3. Arrange for vessel for shipment of goods
4. Submit a copy of the Bill of Lading to the

proper officer

5. Entry goes to computer for keying
6. Final endorsement of documents by the officer in Charge of Export of his assistant
7. Entries/Documents detached and copies sent to the Bank of Ghana, Ghana Export Promotion Council, Ministry of Trade and Industry, Statistical Service, Customs Headquarters, etc at least by the 10th of the following month.

G.R.A. Vision

"To be a world class revenue administration recognized for professionalism, integrity and excellence".

GRA Motto

INTEGRITY, FAIRNESS, SERVICE

GRA Mission Statement

To mobilize revenue for national development in an efficient, fair, effective and transparent manner.

We will achieve this through:

- i. Professional and friendly client services
- ii. Promotion of voluntary compliance
- iii. Application of modern technology
- iv. Effective Border protection
- v. A well trained, disciplined and highly motivated staff .

General Import Procedures

Requirements

1. Original Bill of Lading/Airway Bill
2. Invoice
3. Packing List
4. Final Classification and Valuation Report (FCVR)
5. Import Declaration Form (IDF) from the Ministry of Trade and Industry.
6. Tax Clearance certificate from the Domestic Tax Revenue Division issued in the name of the importer or 1% of CIF payment fee.
7. Tax Identification Number (TIN) from the Ghana Revenue Authority.
8. Permit or License from the appropriate Ministry/ Agency Department / as applicable for restricted goods.
9. Appropriate letter of Exemption from payment of duty and/or taxes as applicable.

Procedure

1. Submission of Import Declaration Form (IDF), Bill of Lading, Invoices and Packing List to the appropriate Destination Inspection Company for the issuance of a Final Classification and Valuation Report (FCVR)
2. Submission of application to appropriate Ministry/ Department/Agency for the relevant License/Permit/Exemption
3. Electronic submission of declaration
4. Payment of Duties and Taxes at the designat

ated Banks located at Longroom

5. Subject yourself and goods to Customs documentary and physical verification as may be determined
6. Release and/or further processing depending on regime

General Exemption from Payment Of Duty

Specified Government, privileged persons Organizations Institutions and category of goods may enjoy exemption from payment of import duty and some other taxes examples of which are :-

1. Diplomatic missions
2. Some advertising materials e.g. trade samples that will be re-exported, stickers and posters, framed posters and reproducing of paintings, drawing, engraving and etching (but excluding menu cards and stationery) having an advertisement indelibly printed, engraved or lithographed thereon and imported solely for the purpose of advertising.
3. Aircraft parts and accessories
4. Baggage and personal effects (Bona fide)
5. Foodstuff including raw foodstuff and gari but excluding meat and alcoholic beverages originating from West Africa
6. Fish caught by Ghanaian owned canoes, fishing floats and gear
7. Educational, cultural or scientific materials
8. Food specially put up for infant feeding

9. Machinery, plant and apparatus and spare parts for agricultural purposes

Mail Shipment/Parcels

Regulations

In accordance with the provisions of the Post Office Guide or the regulations of the Universal Postal Union (UPU),

- All postal packets are required to have a parcel declaration or a green label affixed to them.
- Postal packets must not contain any good, letter, printed matter or any other thing that is prohibited or restricted by law to be imported into the country. These include seditious or defamatory material and ammunition.
- An official of the Post Office would act as an agent for the importer for Customs purposes.
- Postal packets would be opened and examination by a Customs Officer in the presence of the person to whom the parcel is addressed or his accredited representative.
- Duty will be levied on all chargeable items and prohibited or restricted items will be seized or detained.
- Unclaimed postal packets would at the appropriate time limit be sold by public auction and proceeds paid into government chest.

Valuation of Goods

Destination Inspection Companies (DICs)

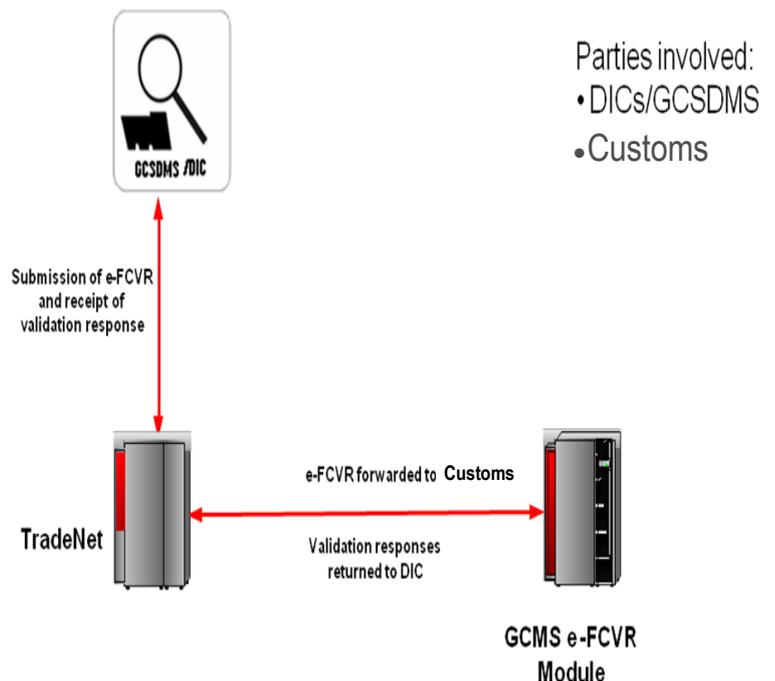
Valuation and Classification are critical functions in the clearance of goods. The functions are outsourced to the private sector (DICs) where traders submit invoices for review and issue of FCVRs. Final valuation and classification decisions, however, rest with customs.

e-FCVR Valuation Assurance

The Valuation module in GCMS provides for a structured database of validated reference values for selected commodities for the use of Officer and other relevant Customs Departments.

The Valuation Database is to be used for the Valuation Assurance of all items.

The use of the Valuation Database is mandatory for selected HS Codes that have been carefully chosen based on their risk levels.



Responsibilities of Passengers and Traders

Customs is obliged to encourage the spirit of joint responsibility among all partners in international trade. This involves the Customs facilitating trade and investment, and movement of persons across borders.

Customs strives to deliver professional service to such clients as passengers, traders, business/commercial interests and the public which are considered as critical stakeholders to Customs operations in international trade.

On the other hand, Customs expects its stakeholders to display a high level of tax compliance and conduct honest transactions.

Hence, clients must strictly adhere to the following:

- Be compliant!
- Pay all taxes when due!
- Satisfy all registration requirements!
- Demand receipts for all payments made!
- Do not induce an officer with cash or material gifts!
- Chart your goods along approved and designated routes!
- Report any officer who displays acts of indiscipline towards you!
- Give accurate and complete information, to enable us serve you better!
- Do not break any seals on Transit goods until Customs authorizes you to do so!
- Report to a superior any officer who makes undue demands of cash or material thing from you!
- Always quote your Tax Identification Number (TIN) and Unique Identifications Number (UCL) on all correspondence!

Customs Hotlines

The Customs Division of the Ghana Revenue Authority wishes to inform the public that its Client Service Centers have started operations at the Headquarters, 28th February Road, Ministries, Accra and Tema Port Longroom.

Consequently, the public can contact the Centers and other Customs Stations as follows:

UNIT	PHONE NUMBER	UNIT	PHONE NUMBER
Headquarters Main Lines	0302-666841-4 ext 1150 /1151	Wa	0392-022185
Headquarters Client Service Direct Line	0320-668319	Bole	0392-092227
Headquarters Client Service Mobile	028-9530218	Hamile	0392-092224
Internal Affairs and Intelligence Unit (Complaints on Staff)	028-9533990 / 0302-675724	Tumu	0392-092228
Tema Assistant Commissioner	0303-202667	Lawra	0372-022799
Tema Public Relations Office	0303-201225	Ho	0362-026615
Jamestown	0302-662025	Bolgatanga	0382-023450
Aflao	0362-530450	Zuarungu	0382094232
Kumasi	0322-083878	Zebilla	0382093142
Gonokrom	0200-613120	Namoo	0382-093683
Elubo	0312-022121	Tamale	0372022799
Takoradi	0312-022021/0312-022163	Sunyani	0352-023175/0352-027185
Koforidua	0312-024215	Kpetoe (Customs Academy)	0289-14984/5
Website:	www.gra.gov.gh	Email:	info@gra.gov.gh