

**Based on information collected up to December 2001**

### 1. TARIFF MEASURES

#### Structure of the tariff schedule

Ghana, in principal, applies an eight-digit tariff nomenclature according to the Harmonized Commodity Description and Coding System as of 1 January 1990. In practice, the classification coincides very closely to the 6-digit HS code description with sub-divisions at the eight-digit classification level limited to only a few agricultural commodities.

#### Tariff publications

Current information on customs-related matters is available from the Internal Revenue Service, P.O. Box 2202, Accra; and the VAT Service P.O. Box 17177, Accra.

#### 12 MFN Duties

The tariff systems has four ad valorem import duty rates (0, 5, 10 and 20%) with effect from January 2000. The standard rate of duty is 20%. The 10% rate is levied on raw materials. The 5% rate applies to interchangeable tools of Chapters 82, 84 and 85, vehicles with a cylinder capacity not exceeding 1900cc, and materials for the manufacture of or prospecting for timber and other natural products. Fish, fishing floats and gear, solar, wind and thermal generating sets, electric generating sets of 375 KVA and above, solar cells and panels, ambulances, and motor vehicles falling within HS Code Nos. 8701, 8704, 8705 are zero rated.

General exemption from payment of import duty is granted to advertising materials, aircraft parts and accessories, educational, cultural or scientific materials, foodstuffs originating from West Africa, food specially put up for infant feeding, machinery, plant and apparatus and spare parts for agricultural purposes, agro chemicals imported solely for agricultural purposes, veterinary drugs for poultry and ingredients for the manufacture of poultry feeds certified as such by the Ministry of Agriculture, and health and educational gifts imported by NGOS.

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#### 16 Temporary reduced duties

In order to encourage and facilitate the operations of private enterprises, the Ghana Investment Promotion Centre Act 1994 (Act 478) makes provisions for the automatic reward of investment incentives and benefits without prior approval. These incentives include:

- (i) customs import duty exemptions administered by the Customs, Excise and Preventive Service; and
- (ii) tax incentives administered by the Internal Revenue Service.

Effective 26 November 2001, the Government has instituted a new tax waiver on all imported livestock feed ingredients to cut down the cost of animal feed. The tax relief forms part of the Government's policy to increase the contribution of the livestock sector to the economy.

Under the Mining List, duty exemptions are restricted to plant, machinery and equipment. All other items will attract a 5% import duty.

A concessionary duty rate of 10% is granted to hotels and restaurants under the Ghana Investment Promotion Centre Act 1994 (Act 478) on items like refrigerators, P.A. systems, and furnishing (i.e. carpets, radio sets, crockery, television sets, and air conditioners). This concession is not automatic. It must be applied for and approval granted.

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## Preferential duties under trade agreements

### 19.1 Interregional agreements

Ghana is a founding member of the Agreement on the Global System of Trade Preferences among Developing Countries (GSTP) which entered into force on 19 April 1989.

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### 19.2 Regional and sub-regional agreements

Ghana is one of the 15 members, (Benin, Burkina Faso, Cape Verde, Côte d'Ivoire, Gambia, Ghana, Guinea Bissau, Liberia, Mali, Mauritania, Niger, Nigeria, Senegal, Sierra Leone, and Togo) that formed the Economic Community of West African States (ECOWAS) in 1975. Mauritania withdrew from ECOWAS in January 2000. The aim of ECOWAS is to establish a customs union and a single currency among members. Under a programme of trade liberalization launched in 1979, tariff and non-tariff barriers to intra-ECOWAS trade in unprocessed and traditional craft products were lifted in 1990 provided that they appear on the list of products established by the Community. With regard to industrial products, the Agreement provides for gradual tariff reductions using a separate schedule for most developed members (Côte d'Ivoire, Ghana, Nigeria, Liberia, Sierra Leone, and Togo) and least developed members (Burkina Faso, Cape Verde, Gambia, Guinea-Bissau, Mali, and Niger). By 1997, about 400 industrial goods had been approved under the trade liberalization scheme, however, the timetable for implementation of these provisions is not being respected by member countries.

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## 2. PARA-TARIFF MEASURES

### Additional charges

#### 22.9 Additional charges n.e.s.

A special import tax of 10% on the duty-inclusive value is imposed on some selected commodities including frozen meat, poultry, milk and cream (not concentrated), potatoes, grapes, apples, fats and cooking oils, aerated and mineral waters, beer, perfumes and toilet waters, beauty and make-up preparations, shampoos, deodorants and anti-per spirants, after-shaves, soaps, toilet paper, clothes and garments, and office furniture and equipment.

An ECOWAS levy of 0.5% is charged on all goods originating from non-ECOWAS countries.

Under the Export Development and Investment Fund Act (Act 282), an import levy of 0.5% of the c.i.f. value has been introduced on all non-

petroleum products imported in commercial quantities.

A processing fee of 1% of the c.i.f. value is imposed on goods that are statutorily exempt from the payment of import duty. Exemptions are granted according to circumstances.

An inspection fee of 1% of the total dutiable c.i.f. value of the goods to be imported must be paid to the Government.



## Internal taxes and charges levied on imports

### 23.1 General sales taxes

A value added tax of 12.5% on the duty-inclusive value of all imports was promulgated in March 1998 and became effective in December 1998. Raw foodstuffs, specified agricultural and fishing inputs, newspapers and books, petrol, diesel, and kerosene are exempted from value added tax. In addition to this, the Ministry of Health will provide an exemption list for special drugs such as vaccines.



### 23.2 Excise taxes

Excise taxes ranging between 5% and 140% are charged on malt drinks (5%), aerated and mineral waters (20%), beer (50%), and tobacco products (140%).



## 4. FINANCE MEASURES

### 45 Regulations concerning terms of payment for imports

Most imports are effected with confirmed LCs established through authorized banks on a sight basis.



### 49 Finance measures n.e.s.

Proceeds from exports to countries with which Ghana does not have bilateral payment agreements must be received in the currency of the importing country (if the country is quoted by the BOG) or debited for authorized inward payments to residents in Ghana for transfer to other official accounts related to the same country and for transfers to the related clearing account at the BOG.

Export proceeds must be repatriated in full within 60 days of shipment. Proceeds from exports of non-traditional products are not subject to surrender requirements and may be sold at market rates upon receipt in the banks. 20-40 per cent of gold and 98 per cent of cacao export proceeds are surrendered to the BOG.



## 6. QUANTITY CONTROL MEASURES

Licensing under the authority of  
Ministry of Trade  
P.O. Box M47  
Accra

The import licensing regime was eliminated in 1989. Importers are now required to file an import declaration form through authorized banks for statistical purposes only. Some imports, however, require a permit or license from the appropriate organization prior to the importation of the items. Complete details are available in the Customs, Excise and Preventive Service Tariff Interpretation Order No. 1/1994.

### Non-automatic licensing

#### 61.2 Licence for selected purchasers

Saccharin must be imported by pharmacists and drug manufacturers under a permit from the Ghana Standards Board.

#### 61.6 Licence combined with or replaced by special import authorization

Importers of petroleum products and lubricants must obtain a permission from the Ministry of Energy.

Imports of airmail photographic printing paper require an approval from the Customs Commissioner.

Mercury may be imported under an import licence valid for up to six months.

#### 61.71 To protect human health

The importation of alcoholic products like spirits with more than 65 per cent pure alcohol (except medicated, perfumed or methylated spirits), rum, brandy and whisky, spirits containing essential oils or chemical products is restricted for human health protection reasons and requires a prior approval from the Customs Commissioner.

Condensed or evaporated milk containing less than 8 per cent by weight of milk fat, and dried milk or milk powder containing less than 26 per cent by weight of milk fat may only be imported under approval of the Customs Commissioner.

#### 61.72 To protect animal health and life

Importers of animal traps and nets must obtain an approval from the Customs Commissioner.

#### 61.77 To ensure human safety

The importation of handcuffs, weapons for discharge of noxious liquids, and machines for duplicating keys requires a licence from the Minister of Finance and Economic Planning to ensure human safety.

#### 61.78 To ensure national security

For national security reasons, arms and ammunition may be imported subject to a permit from the Ministry of Interior.

All communication equipment is subject to import restrictions imposed by the Frequency Board.

#### 61.79 For purposes n.e.s.

The importation of rough or uncut diamonds, gold coins current in the UK, goods bearing designs in imitation of money in current use in Ghana, and reel-fed rotary ticket printing presses requires an import license from the Minister of Finance and Economic Planning.



## Prohibitions

### 63.1 Total prohibition

Imports of counterfeit products including counterfeit coins and notes are absolutely prohibited.



### 63.3 Seasonal prohibition

The importation of frozen fish has a closed season during the summer months.



### 63.4 Temporary prohibition

Temporary import prohibitions may be imposed on animal products or products of animal origin intended for human consumption for consumers' health protection reasons.

A temporary import prohibition is set on fish, except canned fish.



### 63.71 To protect human health

The importation of meat with fat content higher than 25 per cent by weight of fat content for beef, 42 per cent for pork, and 35 per cent for mutton is prohibited.

Mercury-based soaps may not be imported.

Imports of second-hand goods including handkerchiefs, underpants, mattresses, and sanitary ware are prohibited.



### 63.74 To protect environment

Toxic waste may not be imported for environmental protection reasons.



### 63.76 To control drug abuse

With a view to control drug abuse, the importation of narcotic drugs is prohibited.



### 63.77 To ensure human safety

Imports of dangerous weapons such as flick and paper knives, knuckle dusters and life preservers are prohibited to ensure human safety.

In accordance with the Customs, Excise and Preventive Service (Management)(Amendment) Act, 1998 (act 552) and Act 565, 1999, right-handed steering motor vehicles may not be imported into the country.



### 63.79 Prohibitions for purposes n.e.s.

Obscene articles, books, newspaper and printed matters which are defamatory, scandalous or demoralising are banned from importation for morality reasons.

The importation of beads composed of inflammable celluloid or other similar substances is prohibited.



## 8. TECHNICAL MEASURES

Standards and technical regulations are the responsibility of  
Ghana Standards Board  
P.O. Box 245  
Accra

### 81.1 Product characteristics requirements

Ghana has issued its own standards for most products under the auspices of the Ghana Standards Board (GSB), which subscribes to accepted international practices for testing of imports for purity and efficiency. The GSB has promulgated approximately 160 Ghanaian standards and adopted over 300 foreign standards for certification purposes.

The Food and Drugs Board (FDB) regulates and certifies food, drugs, cosmetics, and other products which have health implications for the consuming public. The Food and Drugs Board (FDB) enforces its own standards as well as those of the GSB.

Under the Disease of Animals Act 1961 (Act 83), imported animals, carcasses and parts thereof must be free of disease.

Sanitary or health certificates are required for plants and seeds, live animals, poultry (including eggs and day old chicks), meat, liquor, and used clothing.

Meat and meat by-products must be accompanied by a certificate issued by the veterinary department of the country of origin stating that: (i) the animals from which the product is derived were free from infectious and contagious diseases, (ii) the product has been inspected by the veterinary authority and has been passed as wholesome and fit for human consumption, (iii) the animals were slaughtered in an approved slaughter house, and that (iv) the product is free from radioactive contaminants.

Imported drugs require a certificate from the Ministry of Health.

Imported turkeys must have their oil glands removed.

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### 81.2 Marking requirements

Saccharin must be clearly marked to indicate its use by diabetics.

Drug items must include instructions for their safe use.

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### 81.3 Labelling requirements

The Government of Ghana (GOG) continues to enforce a product-labelling law of general applicability (the Ghana Standards Board General Labelling Rules, 1992), effective in 1992. By law, goods in virtually all categories (notable exceptions include petroleum and fish) must clearly identify in English the goods shipped, the ingredients or components, the country of origin, and establish a date of expiration for perishables.

Labelling requirements do not apply to goods in SKD or CKD condition.

Foreign cigarettes require a warning notice.

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**81.5 Testing, inspection and quarantine requirements**

Food items, alcoholic and non-alcoholic beverages, pharmaceuticals, chemicals, electrical appliances and accessories, pyrotechnic products, arms and ammunition, explosives, and second-hand goods are subject to physical/laboratory examination upon arrival.



**81.9 Technical regulations n.e.s.**

Raw coffee may not be imported overland or by inland waterways.

Cinematographic films may only be imported through Port of Tema and Takodari or Accra airport.

Ammunition may not be imported by post.



**82 Pre-shipment inspection**

Pursuant to "Notice to Importers Procedures for Destination Inspection of Imports" of 7 February 2000, the program of pre-shipment inspection was replaced by the Ghana Destination Inspection Scheme. With effect from 1 April 2000, all imports are subject to destination inspection unless specifically exempted by the Ministry of Trade and Industry or fall within the exemption list (i.e. gold and precious stones, objects of art, explosives and pyrotechnic products, arms and ammunition, weapons, implements of war imported by the Ghana Armed Forces and the Ghana Police Service, live animals, foodstuffs from neighbouring countries, fish caught in Ghanaian waters by Ghanaian owned vessels, scrap metals, and crude oil). The Government has appointed two companies to provide destination inspection in Ghana: Gateway Services Limited (GSL) is responsible for shipments arriving by sea, and GSBV Company Limited (GSBV) is responsible for shipments arriving by air.



**83 Special customs formalities**

From 31 May 2001, any motor vehicle aged more than 10 years imported into the country has to be cleared upon payment of all the relevant duties and taxes.

