• Advance Shipment Information System [ASHI]
• New Conformity Assessment Program [G-CAP] / Certificate of Conformity [CoC]
• Destination Inspection
• Prohibited Imports
• Restricted Imports
• Labelling Information
GHANA >> Regulation Overview

Advance Shipment Information System [ASHI]

ASHI POSTPONED INDEFINITELY

The Ghana Government has indefinitely suspended the Advance Shipment Information System (ASHI) programme. Implementation of the ASHI had already been postponed to 2nd April 2015 after stakeholders including Ghana Union of Traders Association (GUTA) and Ghana Chamber of Commerce & Industry (GCCI) among others threatened to hit the streets over its implementation. GUTA has welcomed the suspension noting the program would have added another layer of cost and would be burdensome on the traders and importers in the country.

"...Notice is hereby served to importers, shipping service providers and other stakeholders that, until further notification on the subject, exportation to Ghana would continue without the requirement of an ASHI on the part of suppliers, exporters or their forwarders..." - Ghana Shippers Authority (GSA) – Signed by CEO & dated 26/03/15

Ghana Shippers Authority (GSA)

Our Ref: RM/GSA/15/03/26/02
The Executive Secretary
Ship Owners and Agents Association of Ghana
Accra

March 26, 2015

Dear Sir,

SUSPENSION OF THE IMPLEMENTATION OF THE ADVANCE SHIPMENT INFORMATION

Reference the earlier press statement (SRN/140/2015/01) issued by the Ministry of Transport, directing that the implementation date of the Advance Shipment Information (ASHI) system by the Ghana Shippers’ Authority be postponed from 1st March 2015 to 2nd April 2015.

After extensive engagement with stakeholders in the maritime industry, Government has decided to suspend the implementation of ASHI indefinitely.

Government is pursuing the adoption of a Single Window system, among other options, as a means of facilitating trade and improving its revenue mobilisation efforts, within which framework any compliance would be taken of the Advance Shipment Information (ASHI) system.

Notice is hereby served to Importers, Shipping Service Providers and other stakeholders that, until further notification on the subject, exportation to Ghana would continue without the requirement of an ASHI on the part of suppliers, exporters or their forwarders.

The Ghana Shippers’ Authority remains committed to working with you by way of further engagements, with a view to reducing the bottlenecks associated with the clearance process through the increased reliance on credible documentation.

The Ghana Shippers’ Authority wishes to assure shippers and the shipping public that all will be done to ensure that their interest, as well as that of the State, is adequately protected.

PMB, Tema  •  Tel: +233 (0) 58938244-8  •  Fax: +233 (0) 583820592
E-MAIL: gshipa@shippers-gh.com
Location: 1st Floor, CIPFA Towers, Longstreet Ave. Tema

The information given has been given in good faith and believed to be correct at the time of writing. Please verify these facts with other relevant sources before using this as the basis of any action taken as we regret we cannot accept liability for any consequences due to inaccuracies in this information.

CMA-CGM African Marketing I 04/03/16
This was also confirmed by Head of the Public Relations Department of the Ghana Shippers’ Authority (GSA), Fred Asiedu-Dartey who said **government was instead concentrating on implementing a single platform which would be a central point for information on all port activities.** The dictates of ASHI will be put into the central platform to allow easy access by all. The ASHI is an electronic platform by which relevant shipment information would be received in advance of a vessel’s arrival in the country’s territorial waters to facilitate pre-arrival clearance processes.

**Program Overview**
As part of measures to reduce the high cost of doing business at the country’s ports, the Ghana Shippers Authority (GSA) is set to implement the Advance Shipment Information System [ASHI]. The new system is operational on April 2nd 2015 [postponed from 1st of January 2015 & 1st March 2015]. It will enable importers to fill out documentation online to expedite the cargo clearance process. The move is in conformity with the Ghana Shippers Authority Regulations, LI 2190 of 2012.

**Managing Agency**
The GSA has assigned Antaser Afrique and its international agency network as sole representative, who will be in charge of the issuance and validation of the ASHI, through the dedicated website [www.antaser.com](http://www.antaser.com).

**How it Works**
All shipments entering any Ghana port must have an ASHI document. This document number must appear on all Bills of Lading [B/L]. Please note that without this number and document, cargo will not be released from Customs and would break local laws.

- The shipper/forwarder should register on the Antaser web portal [www.antaser.com](http://www.antaser.com)
- All relevant business information will have to be scanned and attached before submission of the application form through the web portal.
- Filling of the ASHI form and attaching relevant documents would be completed by the Consignee’s agent or Forwarder who is already using this or similar systems for shipments to other countries.
- Documents to be attached during ASHI creation include:
  - Copy of Freight Invoice
  - Copy of Commercial Invoice
  - Copy of Export Custom Declaration
  - Copy of Bill of Lading
  - Copy of Packing List
- An ASHI would have to be created for each Bill of Lading. The tariffs for each Bill of Lading is as below from any port around the world:

<table>
<thead>
<tr>
<th>IMPORT</th>
<th>ASHI Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bulk</td>
<td>€ 20</td>
</tr>
<tr>
<td>Conventional Cargo</td>
<td>€ 20</td>
</tr>
<tr>
<td>Containerized Cargo</td>
<td>€ 20</td>
</tr>
<tr>
<td>Vehicles (Less than 5mt)</td>
<td>€ 20</td>
</tr>
<tr>
<td>Vehicles (5mt or more)</td>
<td>€ 20</td>
</tr>
</tbody>
</table>

Per 300 mt/BL
Per 100 mt/BL
Per 4 TEUs/BL
Per 3 Units/BL
Per Unit/BL

Our agent will provide you with the B/L number as early as possible in order to assist receiving the ASHI document.

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The information given has been given in good faith and believed to be correct at the time of writing. Please verify these facts with other relevant sources before using this as the basis of any action taken as we regret we cannot accept liability for any consequences due to inaccuracies in this information.
Benefits of ASHI

- Provision of shipment information to shippers in Ghana in real time to facilitate the commencement of pre-clearance processes. Thus avoiding the payment of huge demurrage and rent charges.
- Building of accurate databases on shipment information such as product costs, freight charges, surcharges.
- Notification to shippers of vessel arrival times and cargo locations at the ports via personalized text messages / telephone for early commencement of clearance process.
- Advance shipment information for Port Authorities, Terminal Operators, etc. for adequate planning and preparation ahead of ship arrival in port.
- Provision of commercial invoices and other relevant shipment information in advance of ship arrival for adequate risk management processes by Customs and other relevant agencies, thereby securing Government revenue duties and taxes.
- Increased security by providing information on the movement of the cargo throughout the international trade environment. Loss of cargo on transit will become very minimal.

Contacts
International Operational Office Antaser Afrique
Duboisstraat 46
2060 Antwerpen, Belgium
Tel: +3238270700
Fax: +3238270600
Website: www.antaser.com

Ghana Shippers’ Authority
PO Box 1321
Accra, Ghana
Tel: 0302-666915
Email: info@shippers.org.gh
Website: www.shippers.org.gh


G-CAP IMPLEMENTATION POSTPONED INDEFINITELY

Program Overview
The Ghana Product Conformity Assessment Programme [G-CAP] is a conformity assessment process used to verify that imported products into Ghana are in conformity with the requirements of applicable standards before exporting to a destination country. This process is aimed at ensuring that specific products imported into the Ghanaian market meet the requirements of the technical regulations and Ghana Standards or approved equivalent and are of the required quality for health and safety of people and protection of the environment.

Managing Agency
GSA has appointed Société Générale de Surveillance SA [SGS] to operate the GCAP program on its behalf.

Applicable
G-CAP is applicable to any consignment being shipped from March 1 2015 and is intended to verify that products imported in Ghana are in conformity with the applicable Ghana Standards or the approved equivalents, and technical regulations before shipment.

Certificate of Conformity [CoC]
Under the G-CAP, products to be imported will undergo verification and testing at country of supply [exporting] and a Certificate of Conformity [CoC] will be issued to demonstrate that the product meets the applicable standards. The objective of the program is to protect the country and the Ghanaian consumers against the importation of substandard products that can endanger public health, safety and environment. Importers who import products without CoC will be charged a penalty of 30% of the CIF value of the consignment and the product will be re-shipped to the original destination at a cost to the importer.

The information given has been given in good faith and believed to be correct at the time of writing. Please verify these facts with other relevant sources before using this as the basis of any action taken as we regret we cannot accept liability for any consequences due to inaccuracies in this information.
The categories of products covered by this program include the following goods:

- Toys and sporting goods
- Electrical and electronic products
- Automotive products [including new and used vehicles]
- Chemical products
- Mechanical materials and gas-related appliances
- Pulp of wood; paper and paperboard and articles thereof
- Furniture items [wood and metal articles]
- Textiles and textile articles
- Safety products [personal protective equipment]
- Food and food products
- Construction materials
- Selected medical devices and pharmaceuticals
- Used products [e.g. used clothing, used footwear and as defined by GSA]
- Fuel/petroleum products

A complete list is available here:

For further information please see the SGS Datasheet:

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**Destination Inspection**

**Destination Inspection**
The Government of the Republic of Ghana has taken the decision to phase out Pre-Shipment Inspection (PSI) and to implement a Destination Inspection Scheme. Mandated by the Ministry of Trade and Industry (MOTI) regulated by the Export and Import Act, 1995 (Act 503) Export and Import (Amendment) Act, 2000.

Appointed companies are:

- Gateway Services Limited (GSL) - Cotecna
- BIVAC International Ghana Limited
- Ghana Link Network Services Limited
- Inspection Control Services Limited
- Webb Fontaine (Gh) Limited

**GATEWAY SERVICES LIMITED**
C41/23 Tetteh Quashie - Motorway Extension
NORTH DZORWULU - ACCRA
Accra
Tel: +233 30 702 0169
Email: contact@gsl.com.gh

**GATEWAY SERVICES LIMITED (TEMA)**
Scanner Site Tema Port
Tema
Tel: +233 30 320 3806
Fax: +233 30 321 0440
Email: contact@gsl.com.gh

**GATEWAY SERVICES LIMITED (TAKORADI)**
Office No. 4 Internal Audit Block
PO Box TD 1210
Takoradi
Prohibited Imports

- Banned drugs: Phenylbutazone, Amidopyrine derivatives, Zomiperac sodium, Secobarbitone, Oxyphenbutazone, Oxyquinoline derivatives, Methaqualone, Mercury-based soaps
- Animals and carcasses infected with disease and/or parts thereof (as Disease of Animals Act 1961 [Act 83])
- Beads composed of inflammable celluloid or other similar substances
- Raw coffee, imported overland or by inland waterways
- Food declared by a Health Officer as unfit for human consumption
- Knuckle dusters and life preservers
- Literature (books, newspaper and printed matter) which are defamatory, scandalous or demoralising
- Base or counterfeit coin & notes of any country; coins not being of the established standard in weight and fineness
- Obscene articles (prints, paintings, photographs, books, cards, lithographies or other engravings) or any other obscene article
- Knives such as flick knives and paper knives which in the opinion of the Inspector of Police are considered dangerous weapons
- Counterfeit products
- Toxic wastes
- Second hand / used: Handkerchiefs, mens’, womens’ and childrens’ underpants, mattresses, and sanitary ware
- Meat with fat content by weight higher than the percentages listed in brackets for Beef (25%), Pork (42%), Mutton (35%)
- Turkey if the oil glands have not been removed
- Condensed or evaporated milk with less than 8% milk fat by weight, or dried milk/milk powder below 26% milk fat by weight with the exception of skim milk imported in containers clearly marked to distinguish them from containers of full cream milk
- Pharmaceuticals: Amidopyrine derivatives, Cap. ampicillin - 250 mg, Cap. chloridiazepoxide - 10 mg, Cap. indomethacin - 25 mg, Cap. oxytetracycline - 250 mg, Cap. tetracycline - 250 mg, Capsules chloramphenicol - 250 mg, Mercury based soaps, Methaqualone, Oxyphenbutazone Oxyquinoline derivatives, Phenylbutazone, Secobarbitone, Syr. chlorochine phosphate 125mg/5ml, Syrup paracetamol - 125 mg / 5ml, Tab. chloroquine phosphate - 250 mg, Tab. diazepam - 2 mg, Tab. diazepam - 5 mg, Tab. diazepam - 10 mg, Tab. ephedrine - 30 mg, Tab. ephedrine - 60 mg, Tab. paracetamol - 500 mg, Tablet acetylsalicylic acid - 300 mg, Tab. prednisolone - 5 mg, Tab. prednisolone - 1 mg, Zomiperac sodium
- Beef originating from the United Kingdom (temporary prohibition)
- Fish imports, except canned fish (temporary prohibition)
- Used refrigerators and freezers (decree MEST/GS/11 from January 1st, 2013)
- Rosewood timber has been banned effective 01/01/14 until further notice, the Minister of Lands and Natural Resources, Alhaji Inusah Fuseinu has stated. The decision was reached by Cabinet after its 11th meeting held on 21/09/13.

Reminder: Ban On Export Of Ferrous Scrap Metals

The Ministry of Trade and Industry (MOTI) has reiterated there exists an administrative ban on the export of ferrous scrap metals [since 1980s]. Soon, a Legislative Instrument (LI) to ban the export of ferrous scrap metals will be laid before Parliament [process is now at an advanced stage: reviewed & approved by cabinet] in order...
that the ban on the export of the metals and the sanctions for non-compliance are made clearer. The Ministry issued a notice on the temporary ban on export of ferrous scrap metal to exporters as far back as 20th May, 2002, to protect the local steel industry and the Commissioner of Customs, Excise and Preventive Service (CEPS) was duly informed.

In 2008, some flexibility was introduced to allow some quantities of ferrous and non-ferrous scrap metals to be exported, and every potential exporter is required to submit an application and some specific documents on the operations of the exporting company for consideration before any permission is granted. The Ministry decided to further streamline the process by developing a legislative instrument to govern the export of non-ferrous scrap metals and though the Legislative Instrument, L.I. 1969, which banned the export of ferrous scrap metals was passed in 2010, a process has been defined to regulate the export of non-ferrous scrap metals, while the ban on the exportation of ferrous scrap metals remains in force.

The L.I 1969, specifically warned exporters not to add iron or carbon steel scraps to the non-ferrous scrap metals for export, failure of which constituted a punishable offence [fines / confiscation].

Restricted Imports

- Please see APPENDIX for full details on restrictions and penalties for Over Age Vehicles

- The following goods require a special authorisation or a licence for importation into Ghana
  - Mercury: Import licence valid for up to six months
  - Saccharin: Must be imported by pharmacists and drug manufacturers under permit from the Ghana Standards Board. Must also be clearly marked to indicate its use by diabetics,
  - Petroleum Products - Lubricants: Must obtain permission from the Ministry of Energy
  - Fish: Frozen fish has a closed season during the summer months
  - Gold coins current in the UK: Licence from the Minister of Finance and Economic Planning
  - Diamonds, rough or uncut: Licence from the Minister of Finance and Economic Planning
  - Goods bearing a design imitating any currency in current use in Ghana: Licence from the Minister of Finance and Economic Planning
  - Reel-fed rotary ticket printing presses: Licence from the Minister of Finance and Economic Planning
  - Handcuffs and machines for duplicating keys: Licence from the Minister of Finance and Economic Planning
  - Weapons for discharge of noxious liquors: Licence from the Minister of Finance and Economic Planning
  - Cinematograph films for public exhibition: Only imported through Port of Tema & Takoradi or Accra airport
  - Animal traps and nets: Approval of Customs Commissioner required
  - Airmail photographic printing paper: Approval of Customs Commissioner required
  - Spirits with more than 65% pure alcohol (except medicated, perfumed or methylated spirits): Approval of Customs Commissioner required
  - Rum, Brandy, and Whisky: Approval of Customs Commissioner required
  - Spirits containing essential oils or chemical products: Approval of Customs Commissioner required
  - Milk, condensed or evaporated containing less than 8% by weight of milk fat: Approval of Customs Commissioner required
  - Rum, Brandy, and Whisky: Approval of Customs Commissioner required
  - Milk, condensed or evaporated containing less than 8% by weight of milk fat: Approval of Customs Commissioner required
  - Milk, condensed or evaporated containing less than 8% by weight of milk fat: Approval of Customs Commissioner required
  - Dried milk and/or milk powder containing less than 26% by weight of milk fat: Approval of Customs Commissioner required
  - All meat/meat by-products must be accompanied by a certificate issued by the veterinary department of the country of origin and should indicate that:
    - The animal(s) from which the meat/meat by-products is derived was/were free from infectious and contagious diseases;
    - The meat/meat by-products has been inspected by the veterinary authority and passed as wholesome and fit for human consumption;
    - The animals were slaughtered in an approved slaughter house;
    - The meat/meat by-products must be free from radioactive contaminants;
    - In the case of turkey tails, the oil glands must not accompany the product
REMINDER: Import of Vehicles

- Cars and trucks **less than 10 years old can be imported** without restriction.
- For **older vehicles**, **fines** will be applied.
- Please note that the chassis number must be mentioned in the B/L description.
- Please see [APPENDIX](#) for full details on **restrictions and penalties for Over Age Vehicles**.

**Labelling Information**

See Ghana Standards Board General Labelling Rules, 1992, for complete details. All food, drugs and other consumer goods imported into Ghana must be labelled with:

- Name indicating the nature or kind of goods:
  - Ingredients for food (active ingredients with amount of each for chugs)
  - Code marks or number indicating production batches
  - Net contents by net mass or net volume (number of doses for drugs)
  - Country of origin
  - Manufacture date and expiry or "best before" date, where applicable
  - All necessary storage conditions or handling precautions
  - Electrotechnical or chemical characteristics, where applicable
  - Producer, manufacturer, importer, distributor or seller’s name and address
  - All instructions or directions for use, warnings, and precautions that may be necessary to make appropriate use of the goods

- The term "other consumer goods" refers to the following items:
  - Gas cookers and appliances
  - Cement for the building industry
  - Refrigerators and food freezers
  - Electric cables
  - Electric lamps
  - Dry cell batteries
  - Electric fans and regulators
  - Lead-acid starter batteries
  - Radio receivers and cassette players
  - Paints
  - Television sets
  - Pesticides
  - Room air-conditioners
  - Body creams
  - Electrical fittings and accessories
  - Hair products
  - Office equipment (electrical only; i.e. computers, fax machines, typewriters etc)
  - Soap
  - Electric motors
  - Detergents
  - Body powders
  - Toothpaste
  - Poultry feed, including pre-mixes
  - General household electrical appliances and accessories: immersion electric heaters, electric pressing irons, water heater, electric kettles
Labeling requirements do not apply to goods in SKD and/or CKD condition. All labeling should be in English language, in print or embossment and legible. Stamped or hand-written marks and labels are not acceptable.
# GUIDELINES OF IMPORTS FOR THE TRADE

## GHANA

**Ghana Standards Authority (GSA)**

This data sheet has been prepared specifically in respect of exports to Ghana

Date issued: **12.02.2015**

Last modification: **12.02.2015**

## 1. PRODUCT CONFORMITY ASSESSMENT (PCA) MANDATE

<table>
<thead>
<tr>
<th>PROGRAM NAME</th>
<th>GHANA CONFORMITY ASSESSMENT PROGRAM (G-CAP)</th>
</tr>
</thead>
<tbody>
<tr>
<td>PROGRAM MANDATED BY</td>
<td>Ghana Standards Authority (GSA)</td>
</tr>
</tbody>
</table>

**IMPLEMENTATION DATE**

1st March 2015 (date of shipment)

Shipment performed as from 1st March 2015 will have to present a Certificate of Conformity (CoC) for Customs clearance;

Shipment performed as from March 01, 2015 and arriving without a CoC will be subject to a penalty of 30% CIF.

**PROGRAM OBJECTIVE**

- To ensure the quality of products as well as the health, safety and environmental protection of Ghanaian consumers.
- To prevent the importation of unsafe, sub-standard and/or counterfeit goods

**SCOPE OF THE PROGRAM**

To assess that all regulated imported products do comply with Ghana Standards; approved International Standards and Technical Regulations

**VERIFICATION PROCESS**

To start the process, exporter submits to SGS the following documents:

- Copy of UCR
- Request for Certification
- PROFORMA Invoice
- Conformity Documents (test reports, quality management certificates, analysis reports, etc...)

To obtain evidence that all requirements are met in the applicable standards or technical requirements, goods must undergo one or a combination of the following verification process:

- Physical inspection
- Laboratory testing
- Factory audit
- Documentary verification

After verification process is completed and results are satisfactory, exporter will have to submit the following:

- Transport Document (BL, AWB etc) if available.
- Commercial (final) invoice (except for airfreight and courier shipments), Proform invoice suffices for the issuance of the CoC.
### APPROVED LABORATORIES

Approved laboratories are as follows:

- Service Providers laboratories
- ISO/IEC 17025 accredited laboratories
- Manufacturer’s laboratories provided that:
  - Manufacturer has a QMS in place;
    - Manufacturer presents the list of all his laboratory equipments with the last calibration records;
    - The equipment suffices to perform the test required in the standard for the product
- Non-accredited 3rd party laboratory with prior approved by GSA

### ASSESSMENT METHOD

Three methods are proposed to the exporters to demonstrate the compliance of their products and obtain a Certificate of Conformity (CoC)

- **ROUTE A**: applicable to any goods and any trader
- **ROUTE B (Registration)**: Recommended for frequent exporter with homogeneous products
- **ROUTE C (Licensing)**: For Certified products

### CERTIFICATION

A **Certificate of Conformity (CoC)** is the document issued to evidence the compliance of the shipment to the relevant approved standards.

- This document is required for Customs clearance.
- GSA will only grant release of such goods upon completion of inspection, testing (where applicable) and verifying conformity to the Standard. It is the seller’s responsibility to ensure that shipments to Ghana are effected only upon issuance of a Certificate of Conformity or confirmed certification decision.

A **Non Conformity Report (NCR)** is the document to be issued if the reports from the verification activities such as testing or inspection show discrepancies versus the verification criteria and such discrepancies are not corrected by the exporter / manufacturer. The issuance of a NCR implies that goods are not allowed to enter in Ghana.

### SPECIAL REQUIREMENTS

**Labelling**: All labels of packaging of goods shall be in English language or at least include English. Packaged goods shall indicate the batch numbers, date of manufacture and expiry date or best before date or use-by-date in respect of food. For goods other than food date of manufacture and expiry or best before date; where applicable. Where goods consist of small packages which cannot be conveniently marked or labeled in the outer package, enclosing the small packages shall labelled in accordance with the rules.

**Shelf life requirements**: Minimum remaining shelf-life is under consideration (To be confirmed by GSA).
### Electrical Products

Electrical and electronic products connected to the mains shall be:
- rated with a voltage that is within the 220-240V range;
- rated with a frequency of 50Hz (a rating of 60Hz only is not acceptable);
- having a plug/socket configuration as per photograph below:

![Photograph showing plug/socket configuration](image)

Energy labeling compliance for the following products are under consideration:
- Refrigerators;
- Freezers;
- Air conditioners, and
- Energy-saving lamps.

### Used vehicles

A motorcar or commercial vehicle of more than ten years (10yrs) old shall not be imported into Ghana. Right-handed steering motor vehicle shall not be imported into Ghana.

### 2. REGULATED PRODUCTS

| REGULATED PRODUCTS | A full list of product regulated under the G-CAP program can be obtained in SGS website. |

### 3. FEES

#### 1. Verification Fees

<table>
<thead>
<tr>
<th>Route</th>
<th>Fee Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Route A</td>
<td>Ad Valorem fee of 0.500% of the FOB Value of the goods imported</td>
</tr>
<tr>
<td></td>
<td>Minimum fee per shipment USD 300 (three hundred US Dollars)</td>
</tr>
<tr>
<td>Route B</td>
<td>Ad Valorem fee of 0.450% of the FOB Value of the goods imported</td>
</tr>
<tr>
<td></td>
<td>Minimum fee per shipment USD 275 (two hundred seventy five US Dollars)</td>
</tr>
<tr>
<td>Route C</td>
<td>Ad Valorem fee of 0.350% of the FOB Value of the goods imported</td>
</tr>
<tr>
<td></td>
<td>Minimum fee per shipment USD 250 (two hundred fifty US Dollars)</td>
</tr>
</tbody>
</table>

#### 2. REGISTRATION (Route B)

<table>
<thead>
<tr>
<th>First 15 product/line items</th>
<th>375 (three hundred seventy five US Dollars)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Every additional</td>
<td>20 USD (twenty US dollars) per product / line item</td>
</tr>
<tr>
<td>product/line item above 15</td>
<td></td>
</tr>
<tr>
<td>products /line items</td>
<td></td>
</tr>
</tbody>
</table>

### Used vehicle Fee

| Price per inspected vehicle | 300 USD (three hundred US dollars) per used inspected vehicle.                     |
4. LIST OF GOODS EXEMPTED FROM G-CAP

Below are exempted

1. Consignments of FoB value not exceeding USD 3000 (excluding used Motor vehicles)
2. Diplomatic Cargo
3. Personal effects
4. Live animals

5. PROHIBITED OR RESTRICTED GOODS

1. Used underwear
2. Used sanitary wears
3. Used handkerchiefs
4. Used mattresses
5. Used fridges
6. Used air conditioners
7. High energy consumption bulbs
8. Used LPG Cylinders
9. Non handling fire crackers
10. Animal products with fat content exceeding 15% eg. Turkey tail
11. Products containing Organochlorines
12. Ozone depleting substances
13. Weapons, explosives and ammunitions-unless permission has been obtained
14. Diseased animals and animal carcasses
15. Plant, plant Product disease or pest, soil, Foreign Soil, manure, grass and other parking materials liable to harbor dangerous disease or pest

6. CONTACT INFORMATION

PLEASE CHECK SGS CONTACT LIST AVAILABLE IN OUR WEBSITE.

IMPORTERS MAY CONTACT OUR LIAISON OFFICE:

SGS Ghana Limited
14 Ridge Road, Roman Ridge Accra, Ghana
Tel: + 233 (0) 302.773994/5
Mobile: +233 244311115
Email:gis.ghana@sgs.com

The information contained herein is for the purpose of facilitating pre-shipment inspection and does not relieve exporters or importers from their obligation in respect of compliance with the import regulations of the country of importation. Although every effort has been made to ensure the correctness of the information, as at the date of issuance of this data sheet, SGS does not accept any responsibility for errors or omissions and, furthermore, the information may subsequently be subject to change as may be announced by the Authorities in the country of importation. Consequently, exporters and importers are advised to check with SGS, prior to shipment of the goods, if there is any doubt concerning the issuance of a Clean Report of Findings or any other Certificate. For further information, or clarification, please contact the SGS GIS Administrative Office in the country of inspection of the goods.
THE GHANA PRODUCT CONFORMITY ASSESSMENT PROGRAMME (G-CAP)

CONTACT US FOR MORE INFORMATION:
SGS Ghana Limited
SGS Ghana Liaison office
14 Ridge Road, Roman Ridge
Accra, Ghana
Tel: + 233 (0) 302.773994/5
Fax: + 233 (0) 302.779075
Mobile: +233 (0) 244.31.11.15
Enquiries: gis.ghana@sgs.com
Website: www.sgs.com
The Ghana Standards Authority (GSA) signed the G-CAP program on August 28th 2014 for the provision of conformity assessment services on goods imported.

G-CAP is applicable to any consignment being shipped from 1st March 2015 and is intended to verify that products imported in Ghana are in conformity with the applicable Ghana standards or the approved equivalent and technical regulations before shipment.

THE G-CAP OBJECTIVES
- Prevent the importation of unsafe, sub-standard and/or counterfeit goods
- Protect consumers’ health & safety and the environment
- Safeguard local producers & Industry from unfair competition
- Reduce the risk that the domestic market becomes the dumping ground for nonconforming products
- Facilitate customs clearance process, Promotes the image of importing country
- Overcome the risk of rejection of the products in the country of destination

G-CAP PROCEDURES
- Exporter needs to submit the Request of Certification (RFC) and proforma invoice together with quality documents such as product test reports, product technical sheet, quality management system certificates, etc.
- SGS analyses the documents and confirms the certification route (see below) and applicable standards.
- SGS, as required, coordinates physical inspection, product sampling & testing with an accredited or approved laboratory (as necessary).
- Payment is to be done by exporter before inspection is executed.
- Exporter is to submit Final invoice (except Airfreight &Courier shipments proforma will suffice) to SGS Affiliate.

Approved laboratories are as follows:
- Service Provider’s laboratories accredited to ISO/IEC 17025;
- Manufacturer’s laboratory provided that:
  - Manufacturer has QMS in place;
  - Manufacturer presents the list of all his laboratory equipment relevant to the product, with the latest calibration records;
  - The equipment are adequate to perform the test required by the standard of the product.
- Non-accredited 3rd party laboratory with prior approval by GSA.

BASIC FEATURE
- CoC is a mandatory document to clear goods from Customs.
- Supplier/Exporter is responsible of compliance and liable for any or economic consequences arising from goods shipped without CoC.

ROUTES OF VERIFICATION
- ROUTE A: applicable to all suppliers/manufacturers who do not have regular shipments and to sensitive products which require regular quality control with compliance to standards
- ROUTE B: applicable to registered suppliers/manufacturers with regular and homogenous shipments/products registered Note: Registration is renewable annually, subject to continuous compliance.
- ROUTE C: applicable to manufacturers only (For Certified products).

KEY POINTS
- Products with limited shelf-life* shall have at least three months from date of expected landing in Ghana.
- Labeling of packages shall include English.
- Used motor vehicles shall not be over 10 years old upon arrival in Ghana.
- Consignment with FoB value not exceeding USD 3000 are exempted from G-CAP.
- Non-conformity report
- Satisfactory?
- Certificate (CoC)

SGS IS YOUR TRUSTED PARTNER
SGS has extensive experience in managing conformity assessment programs worldwide, global network, with dedicated software platform. SGS offers exporters efficient and comprehensive and tailored solutions to ensure goods conform to Technical Regulations and Standards.

WE OFFER
- One-stop shop for all certifications worldwide;
- Key Account Management in one of the countries or/and in our Contract Management Office;
- Immediate access to information about your order;
- Support in linking all the parties participating in the process;
- Custom tailored solutions for your situation

*GSA to issue a final decision on final shelf life requirements later.

FEES STRUCTURE, USD

<table>
<thead>
<tr>
<th>ROUTES</th>
<th>AD VALOREM</th>
<th>MINIMUM FEE</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>0.500</td>
<td>300</td>
</tr>
<tr>
<td>B</td>
<td>0.450</td>
<td>275</td>
</tr>
<tr>
<td>C</td>
<td>0.350</td>
<td>250</td>
</tr>
<tr>
<td>Motor Vehicles</td>
<td>300</td>
<td>(price per inspected unit)</td>
</tr>
</tbody>
</table>

The above fees cover the documentary verification and the physical inspections. They do not include the following activities:
- Sampling and Testing : to be quoted on a case by case basis
- Container sealing
- Product Registration
  - 375 USD for first 15 Products/Lines items
  - 20 USD for every additional product/line item above 15 first products/line items
- Manufacturers licensing
- Additional fees where goods or facilities are not ready or available at the time the supplier has advised and therefore an additional inspection visit is required
documents would be completed by the Consignee's agent or Forwarder who is already using this or similar systems for shipments to other countries.

- Documents to be attached during ASHI creation include:
  1. Copy of Freight Invoice
  2. Copy of Commercial Invoice
  3. Copy of Export Custom Declaration
  4. Copy of Bill of Lading
  5. Copy of Packing List

**NOTE**

- The ASHI would be a pre-requisite for clearing of goods at the ports. Therefore Clearing Agents must ensure that their forwarders/shippers provide them with the ASHI details.

- An ASHI would have to be created for each Bill of Lading. The tariffs for each Bill of Lading is as below from any port around the world:

<table>
<thead>
<tr>
<th>IMPORT</th>
<th>ASHI Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bulk</td>
<td>€ 20 Per 300mt/BL</td>
</tr>
<tr>
<td>Conventional Cargo</td>
<td>€ 20 Per 100mt/BL</td>
</tr>
<tr>
<td>Containerized Cargo</td>
<td>€ 20 Per 4TEUs/BL</td>
</tr>
<tr>
<td>Vehicles (Less than 5mt)</td>
<td>€ 20 Per 3Units/BL</td>
</tr>
<tr>
<td>Vehicles (5m or more)</td>
<td>€ 20 Per Unit/BL</td>
</tr>
</tbody>
</table>

For further information, contact:
Ghana Shippers' Authority  
P. O. Box 1321, Accra.  
Tel: 0302-666915  
Email: info@shippers.org.gh  
Website: www.shippers.org.gh

Implementing ADVANCE SHIPMENT INFORMATION (ASHI) SYSTEM IN GHANA

GHANA SHIPPERS' AUTHORITY  
Providing Shipping Solutions
The Ghana Shippers' Authority has been at the forefront of Ghana's maritime industry since its establishment in 1974 by NRCD 254. It has over the years collaborated with private and public organizations in the maritime industry to pursue its primary objective of protecting and promoting the interests of shippers in Ghana, in relation to port, ship and inland transport problems in order to ensure safe, reliable and cost effective cargo transportation.

In 2012, the Ghana Shippers' Authority Regulations (L.I.2190) was passed to give vent to the Authority's Establishment Law, NRCD 254. As part of the provisions in the Regulations, the Authority is mandated to provide relevant shipment information through the Advance Shipment Information (ASHI) system.

The ASHI is an electronic platform by which pre-arrival cargo information is received in advance for planning and for the commencement of the pre-clearance process. This will assist in minimizing the cost of clearing cargo at the ports by way of reducing the incidence of payments of high rent and demurrage charges. Studies conducted by the Authority in 2013 indicated that shippers paid demurrage of about US$75 million and rent of about Gh¢30 million. These costs resulted from delays in clearing cargo at the ports.

To assist shippers save cost and speed up clearing at the ports, the Authority has initiated the process of deploying the ASHI system which will provide shippers and relevant government agencies with advance information on their shipments.

The ASHI will enable shippers to get advance and real time information about their shipments to facilitate their pre-clearance processes in advance. This would invariably expedite the cargo clearing process at the port and reduce the cost of doing business.

**INTRODUCTION**

**Provision of relevant shipment information to shippers in Ghana in real time to facilitate the commencement of pre-clearance processes. Thus avoiding the payment of huge demurrage and rent charges.**

**Building of accurate databases on relevant shipment information such as product costs, freight charges, surcharges, etc conditions of shipment with the shipping service providers as prescribed by L.I.2190.**

**Notification to shippers of vessel arrival times and cargo locations at the ports via personalized text messages or by telephone calls for early commencement of clearance process.**

**Provision of advance shipment information to Port Authorities, Terminal Operators, etc. for adequate planning and preparation ahead of ship arrival in port.**

**Provision of commercial invoices and other relevant shipment information far in advance of ship arrival to allow for adequate risk management processes by Customs and other relevant agencies, thereby securing Government revenue in duties and taxes.**

**Increase security by providing information on the movement of the cargo throughout the international trade environment. Loss of cargo on transit will become very minimal.**

**HOW DOES ASHI WORK?**

- The shipper/forwarder would first register on a web portal (www.antaser.com) and all relevant business information would have to be scanned and attached before submission of the application form through the web portal. Filling of the ASHI form and attaching relevant
DESTINATION INSPECTION OF IMPORTS FOR GHANA

1. Destination Inspection (DI) mandate

MANDATE AUTHORISED BY: Ministry of Trade and Industry


APPOINTED DI COMPANY (IES): 1. GATEWAY SERVICES LTD; 2. BIVAC INTERNATIONAL; 3. GHANA LINK NETWORK SERVICES and 4. INSPECTION AND CONTROL SERVICES. 5. WEBB FONTAINE SA

SELECTION OF DI COMPANIES: According to the means of shipment and countries (see section 10)

SCOPE OF DUTIES:
- Quality, Quantity
- Export market price (For Govt. information purposes)
- Customs classification
- Value for Customs purposes
- Assessment of import duties to be paid by the importer
- Import eligibility
- Notification to the Government when Dumping is identified
- According to Ghana import laws and regulations we shall comply with respect to licensing, prohibitions, quotas, packing, health, safety, labelling, and environmental standards
- Reporting to the concern authorities cases of fraud, and forgery

MINIMUM VALUE SUBJECT TO DI: Not applicable.

PART SHIPMENTS: Subject to DI.

EXEMPTIONS FROM DI: See Section 7.

2. Destination Inspection Order - The instruction for BIVAC to inspect

P.I.O. NAME: Import Declaration Form (I.D.F.)

ISSUED BY: Ministry of Trade and Industry.

VALIDITY: 1 year

AMOUNT BY WHICH I.O. VALUE MAY BE EXCEEDED: 10%.

CHANGES FROM SEA TO AIR: Amendment is required.

3. Inspection requirements/restrictions

SEALING OF F.C.L.CONTAINERS: Not applicable.

SECOND-HAND GOODS: Not applicable.

PROHIBITED IMPORTS: Not applicable.
3. Inspection requirements/restrictions (Cont’d)

RESTRICTED IMPORTS: Not applicable.

LABELLING REQUIREMENTS: The verification of labelling and packaging shall be carried out and shall include verification of the batch coding or lot identification and expiry dates of goods, provided that in all cases they conform to the laws in force in Ghana.

For drug, food and perishable items, the date of manufacturing or production must appear on the packing. Bulk cargoes: The date of manufacturing or production must appear on the cargo documents.

OTHER SPECIAL REQUIREMENTS: • Shelf life for drug, food and perishable items: The remaining shelf life at the time of inspection should be a minimum of 2/3 of the life span of the goods. The minimum remaining shelf life at the time when the goods arrive in Ghana should be 50% of the life span.

• Poultry and meat products with fat content higher than specified further will be confiscated and destroyed at importers’ cost (poultry products: 15%, beef: 25%, mutton: 30%, pork: 35%).

4. Price verification/Seller's invoice requirements

BUYING/CONFIRMING COMMISSIONS: To be reported.

INSURANCE: No specific requirement.

FINANCIAL INTEREST: No specific requirement.

FINAL INVOICE TO SHOW: FOB value per item + freight + insurance + ancillary charges where applicable.

5. Reporting requirements

FINAL DOCUMENTS REQUIRED BY BIVAC TO ISSUE REPORT: Final invoice / Packing List / Way Bill.

TYPE OF REPORT ISSUED: Final Classification and Valuation Report (FCVR), Gateway Pass

REPORT PURPOSE: • The FCVR is used by the importer for customs clearance.

• Where the physical verification of the goods, either through X-ray scanning or physical inspection is satisfactory, BIVAC International Ghana Ltd shall issue a Gateway Pass confirming that the goods can be released.

6. Inspection fees

Paid by the Government.

7. List of goods exempted from DI

a) Personal, household or removal articles including a motor vehicle.

b) Supplies for diplomatic missions and United Nations Organisations not involving the provision of foreign exchange from Ghana.

c) Gold, precious stones, objects of art, explosives and pyrotechnic products, arms, ammunitions, weapons, implements of war imported by the Ghana Armed Forces and the Ghana Police Service, live animals, trade samples from the west Africa Sub-Region, foodstuffs from the West Africa region, fresh or frozen fish caught by Ghanaian-owned vessels.
7. List of goods exempted from DI (Cont’ed)
   d) Scrap metals.
   e) Goods imported by parcel post not exceeding $2,000.
   f) Crude oil.

8. List of prohibited goods
   - Used fridges.
   - Used refrigerators-freezers.
   - Used freezers
   - Used air-conditioners.
   - Incandescent filament lamps.

9. List of restricted goods
   Not applicable.

10. Inspection Agency selection
    - IDF submitted to BIVAC International, for all shipments by air and through land borders and shipments by sea as per following countries:
    - Sea Shipments Western Europe: France
    - Sea Shipments West Africa: Benin, Cape Verde, Côte d'Ivoire, Guinea, Guinea-Bissau, Liberia, Mauritania, Niger, Sierra Leone, Togo, United Republic of Cameroon, Equatorial Guinea, Sao Tome & Principe, Gabon, Central African Rep., Congo
    - For other shipments by sea, IDF submitted, as per geographical zoning to:
      - Gateway Services Limited, or
      - Ghana Link Network Services, or
      - Inspection and Control Services
      - Webb Fontaine SA
    - Physical inspection of high-risk goods is transferred to the Ghana Standard Board.

11. High risk goods
    - Food items
    - Alcoholic and non alcoholic beverages
    - Pharmaceuticals
    - Chemicals
    - Second hand clothes
    - Electrical appliances and accessories- electric cables and cords, switches, sockets and plugs, electric pressing irons and kettles, incandescent and fluorescent tubes and dry cell batteries
    - Tiles
    - Iron rods
    - Pyrotechnic products
    - Arms and ammunition and explosives imported by individuals and organizations other than the Ghana arm forces and Ghana police service
The information contained herein is for the purpose of facilitating Pre-Shipment Inspection and does not relieve Exporters or Importers from their obligations in respect of compliance with the import regulations of the country of importation. Although every effort has been made to ensure the correctness of the information, as at the date of issuance of this data sheet, BIVAC International does not accept any responsibility for errors or omissions and, furthermore, the information may subsequently be subject to change as may be announced by the Authorities in the country of importation. Consequently, Exporters are advised to check with BIVAC International, prior to shipment of the goods, if there is any doubt concerning the issuance of a Clean Report of Findings.
1. DESTINATION INSPECTION (DI) MANDATE

<table>
<thead>
<tr>
<th>IS THE COUNTRY A MEMBER OF THE WTO:</th>
<th>Yes</th>
</tr>
</thead>
<tbody>
<tr>
<td>DI MANDATED BY:</td>
<td>Ministry of Trade and Industry (MOTI)</td>
</tr>
</tbody>
</table>
| APPLICABLE REGULATION(S): | Export and Import Act, 1995 (Act 503)  
Export and Import (Amendment) Act, 2000 |
| APPOINTED DI COMPANY: | Gateway Services Limited (GSL) 
BIVAC International Ghana Limited  
Ghana Link Network Services Limited  
Inspection Control Services Limited  
Webb Fontaine (Gh) Limited |
| SELECTION OF INSPECTION COMPANY: | Mode of Transport  
GSL (Cotecna) responsible for ALL SEA IMPORTS  
from selected Countries as per MOTI’s published list |
| SCOPE OF DESTINATION INSPECTION: | - Verification of Transaction Price under GATT/WTO Valuation regime  
- Value for customs purpose  
- Customs classification  
- Import eligibility (for information)  
- Capacity Building  
- Implementation of Risk Management  
- Use of X-ray scanning containers at the Port of Tema |
| MINIMUM ORDER VALUE SUBJECT TO DI: | No threshold established |
| PARTIAL SHIPMENTS: | Subject to DI irrespective of value |
| EXEMPTIONS FROM DI: | See Exporter's guidelines |

2. INSPECTION ORDER "I.O." (the instruction for Cotecna to inspect)

| I.O NAME: | Import Declaration Form (IDF) |
| ISSUED BY | Ministry of Trade & Industry (Online). Electronic IDF is obtainable through the Ghana Customs Management System (GCMS) on the GCNET platform. |
| VALIDITY: | No limit |
| AMOUNT BY WHICH I.O VALUE MAY BE EXCEEDED: | Normal trade tolerance |
| CHANGES FROM SEA TO AIR: | Allowed, but importer must advise the GSL Accra |
Liaison Office

**DESTINATION INSPECTION:**

Ghana has a Destination Inspection Scheme in place since April 1st 2000

### 3. INSPECTION REQUIREMENTS / RESTRICTIONS

<table>
<thead>
<tr>
<th>Requirement</th>
<th>Requirement Details</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>SEALING OF FCL CONTAINERS REQUIRED:</strong></td>
<td>No but generally sealed by the shipping lines</td>
</tr>
<tr>
<td><strong>SECOND-HAND GOODS:</strong></td>
<td>Yes</td>
</tr>
<tr>
<td><strong>PROHIBITED IMPORTS:</strong></td>
<td>Listed in <a href="#">Exporter's guidelines</a></td>
</tr>
<tr>
<td><strong>RESTRICTED IMPORTS:</strong></td>
<td>Listed in <a href="#">Exporter's guidelines</a></td>
</tr>
<tr>
<td><strong>LABELLING REQUIREMENTS:</strong></td>
<td>Refer to Legislative Instrument 1541 in relation to Labeling Requirements by Ghana Standards Authority</td>
</tr>
<tr>
<td><strong>OTHER SPECIAL REQUIREMENTS:</strong></td>
<td>N/A</td>
</tr>
</tbody>
</table>

### 4. PRICE VERIFICATION / SELLER’S INVOICE REQUIREMENTS

<table>
<thead>
<tr>
<th>Requirement</th>
<th>Requirement Details</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>BUYING / CONFIRMING COMMISSION:</strong></td>
<td>Commission must be declared</td>
</tr>
<tr>
<td><strong>INSURANCE:</strong></td>
<td>Coverage outside Ghana permitted</td>
</tr>
<tr>
<td><strong>FINANCIAL INTEREST:</strong></td>
<td>At normal commercial rate; clearly itemized</td>
</tr>
<tr>
<td><strong>FINAL INVOICE TO SHOW:</strong></td>
<td>FOB value, FOB charges, freight, and any advance payments</td>
</tr>
</tbody>
</table>

### 5. REPORTING REQUIREMENTS

<table>
<thead>
<tr>
<th>Requirement</th>
<th>Requirement Details</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>FINAL DOCUMENTS REQUIRED BY DI COMPANY TO ISSUE REPORT:</strong></td>
<td>Final Invoice and Bill of Lading to be submitted 10 days in advance of the arrival of the shipment by sea</td>
</tr>
<tr>
<td><strong>TYPE OF REPORT ISSUED:</strong></td>
<td>- To Seller: NO Security label will be affixed to seller's commercial invoice</td>
</tr>
<tr>
<td></td>
<td>- To Importer: Final Classification and Valuation Report (FCVR)</td>
</tr>
<tr>
<td><strong>REPORT PURPOSE:</strong></td>
<td>FCVR: Customs valuation advice and clearance</td>
</tr>
</tbody>
</table>

### 6. INSPECTION FEES

The importer pays the Government a fee of 1 % of the dutiable (CIF) value of each import consignment.
7. DISCLAIMER

The information contained herein is for the purpose of facilitating destination inspection, does not relieve exporters or importers from their obligation in respect of compliance with the import regulations of the country of importation and is not intended to affect the contractual obligations of the parties to a transaction and consequently does not affect the rights of the buyer, for whom COTECNA is not acting, and does not relieve the seller of his contractual obligations. Although every effort has been made to ensure the correctness of the information, as at the date the issuance of this data sheet, COTECNA does not accept any responsibility for errors and omissions and, furthermore, the information may subsequently be subject to change as may be announced by the Authorities in the country of importation. For further information, or clarification, please contact the COTECNA Affiliate in the country of inspection of the goods.
Destination Inspection Scheme - Gateway Services Limited (GSL)

1. The Government of the Republic of Ghana has taken the decision to phase out Pre-Shipment Inspection (PSI) and to implement a Destination Inspection Scheme.

2. Gateway Services Limited has been appointed by the Government of the Republic of Ghana, through the Ministry of Trade and Industry (MOTI), to assist in:
   - facilitating trade through modern, efficient and rapid verification of imported goods;
   - eliminating opportunities for fraud, fiscal evasion and price discrimination, by identifying and deterring over-invoicing and under-valuation and tariff code miss-declaration;

3. Destination Inspection for goods arriving by sea – the GSL step by step document flow:

   > Step 1: the importer/agent ensures that the goods to be imported are not on the Goods exempt from Destination Inspection list, this includes:
     - Personal, Household or Removal Articles, including a motor vehicle.
     - Supplies for Diplomatic Missions and United Nations Organizations not involving provisions of Foreign Exchange from Ghana.
     - Gold, precious stones, object of art.
     - Explosives and pyrotechnic products, arms ammunition, weapons and implements of war imported by Ghana Armed Forces and the Ghana Police Service.
     - Live animals.
     - Trade samples.
     - Foodstuffs from neighboring African Countries.
     - Fresh or frozen fish caught in Ghanaian waters by Ghanaian-owned vessels.
     - Scrap metals.
     - Goods imported by parcel post not exceeding USD 2,000.
     - Crude oil.

   > Step 2: the importer/agent obtains an electronic Import Declaration Form (IDF) online through the GcNET system. The electronic IDF is to be completed online and printed out and submitted together with a Supplementary Information Document (SID) GSL for all sea imports from the under listed Countries. SID is obtainable at the Customer Care desk of GSL.
Step 3: the completed IDF and SID with the proforma invoice are to be submitted by the importer/agent to the GSL Office either in Accra, Tema or Takoradi, 21 days prior to the arrival of the goods.

Step 4: a preliminary review of the documents submitted (namely: IDF, SID and proforma invoice) is carried out by a GSL officer with the importer/agent to ensure that the information provided is complete and accurate, incomplete documents will be rejected. On the basis of these documents the GSL Office will issue a Verification Order (VO) with a unique reference number that will be electronically transmitted to the GSL representative in the country of supply.
Step 5: 10 days prior to the arrival of the goods, the importer/agent submits to the GSL Office either in Accra, Tema or Takoradi a copy of the Final Invoice, Packing list, shipping documents or any other document relative to the goods about to be imported into Ghana. However please note that the preliminary documents (i.e. IDF, Proforma Invoice and SID) can be submitted to GSL at the same time with the Final documents (Final Invoice, Packing List, bill of lading).

Step 6: Classification, Valuation and Risk assessment is performed on the basis of the final documents submitted by the importer or his agent.

Step 7: The FCVR is issued. Once the FCVR is issued, an automatic SMS is sent by GSL to the importer/agent that the FCVR can be collected.

Step 8: on the basis of the FCVR, the importer or his agent pays the applicable duties and taxes, including the inspection fee, to Customs.

Note: to ensure speedy clearance it is most important that the information in the SAD matches with the information provided by the FCVR.

Step 10: the importer submits the receipt for the amount of duties and taxes paid with the FCVR and other supporting documents to the Customs after processing through the GcNET system for the clearance of his goods.

4. The import clearance process at the ports of Tema and Takoradi:

Following the payment of the duties and taxes, the consignments will be cleared as follows:

- Low risk consignments will generally be cleared without physical inspection. A Gateway Pass will be issued thereby allowing a fast track clearance of the imports.

- The other consignments identified as being potentially high risk or those shipments earmarked for inspection on a random basis, will be subject to a physical examination by Customs and be cleared upon completion of the inspection, unless discrepancies are discovered.

The following goods on arrival are to be subject to regular physical/laboratory examination by Ghana Standard Authority (GSA) as well:

- Food items
- Alcoholic and non-alcoholic beverages
- Pharmaceuticals
- Chemicals
- Second-hand goods
- Electrical appliances and accessories-electric cables and cords, switches, sockets and plugs, electric pressing irons and kettles, incandescent bulbs and fluorescent tubes and dry cell batteries
- Pyrotechnic products
- Arms and ammunitions and explosives imported by individuals and organizations other than the Ghana Armed Forces and the Ghana Police Service.

As a result of the physical examination either a Gateway Pass will be issued if there is no discrepancy, or otherwise Gateway Lock will be issued if there is a discrepancy that cannot be rectified by the importer immediately. Customs will only allow the goods to exit the port on presentation of the Gateway Pass.

5. GSL Service Points in the ports of Tema and Takoradi

At both seaports, GSL offices will to provide information and guidance. The GSL offices at both ports are also responsible for the issuance of Gateway Pass on the FCVR, once all stages of the clearance process are completed.

6. Queries - Information desk at the GSL Offices will deal with any queries. The Importer will be required to provide details of query for appropriate and speedy action.
### Vehicle Importation

**TAXES ON VEHICLES**

<table>
<thead>
<tr>
<th>TYPE OF VEHICLE</th>
<th>IMPORT DUTY (%)</th>
<th>VAT (%)</th>
<th>NHIL (%)</th>
<th>ECO WAR LEVY (%)</th>
<th>BED (%</th>
<th>EXAM (%)</th>
<th>PROCESSING FEE (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ambulance</td>
<td>0</td>
<td>0</td>
<td>0.5</td>
<td>0.5</td>
<td>1</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Hearse</td>
<td>0</td>
<td>12.5</td>
<td>2.5</td>
<td>0.5</td>
<td>1</td>
<td>1</td>
<td></td>
</tr>
</tbody>
</table>

#### Motor Cars

- **Motor cars including Cross Country and Estate cars**
  - Of a cylinder capacity not exceeding 1900 cc:
    - 5% VAT, 2.5% NHIL, 0.5% ECO WAR LEVY, 1% EXAM
  - Of a cylinder capacity exceeding 1900 cc but not exceeding 3000 cc:
    - 10% VAT, 2.5% NHIL, 0.5% ECO WAR LEVY, 1% EXAM
  - Of a cylinder capacity exceeding 3000 cc:
    - 20% VAT, 2.5% NHIL, 2.5% ECO WAR LEVY, 1% EXAM

- **Motor vehicles designed for travelling on snow, golf cars and similar vehicles**
  - 20% VAT, 2.5% NHIL, 0.5% ECO WAR LEVY, 1% EXAM

- **Motor vehicles designed to carry ten (10) or more persons (for example buses and coaches)**
  - 5% VAT, 2.5% NHIL, 0.5% ECO WAR LEVY, 1% EXAM

- **Motor vehicles designed to carry thirty (30) or more persons**
  - 0% VAT, 2.5% NHIL, 0.5% ECO WAR LEVY, 1% EXAM

- **Motor vehicle for the transport of goods such as trucks, tippers and lorries**
  - 5% VAT, 2.5% NHIL, 0.5% ECO WAR LEVY, 1% EXAM

- **Tractors of H.S. Code 8701**
  - 0% VAT, 0% NHIL, 0.5% ECO WAR LEVY, 1% EXAM

1. **Pedestrian Controlled tractors – 8701.10**
   - 0% VAT, 0% NHIL, 0.5% ECO WAR LEVY, 1% EXAM

2. **Road tractors for semi-trailers – 8701.20**
   - 5% VAT, 2.5% NHIL, 0.5% ECO WAR LEVY, 1% EXAM

3. **Track – laying tractors – 8701.30**
   - 0% VAT, 0% NHIL, 0.5% ECO WAR LEVY, 1% EXAM

4. **Others – 8701.90**
   - 0% VAT, 0% NHIL, 0.5% ECO WAR LEVY, 1% EXAM

5. **Special purpose vehicles of H.S. Code 87.05 (for example workshop vans, breakdown vehicle and mobile showrooms)**
   - 0% VAT, 2.5% NHIL, 0.5% ECO WAR LEVY, 1% EXAM

6. **Motor Bikes**
   - 0% VAT, 12.5% NHIL, 0.5% ECO WAR LEVY, 1% EXAM

7. **Bicycles**
   - 0% VAT, 0% NHIL, 0.5% ECO WAR LEVY, 0% EXAM

### 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.

A. **Where the age of a used motor vehicle does not exceed six months** - The price shall be deemed to be the first Purchase Price

B. **Where the age exceeds six months but does not exceed one and a half years**
   - Eighty five per centum of the first Purchase Price
C. **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

D. **Where the age exceeds two and a half but does not exceed five years.** - Sixty per centum of the first Purchase Price

E. **Where the age exceeds five years** - Fifty per centum of purchase price

**PENALTIES ON IMPORTATION OF OVERAGE VEHICLE**

Penalties have been introduced and imposed on some category of overage vehicles in addition to any applicable duties and taxes as follows:

<table>
<thead>
<tr>
<th>VEHICLE</th>
<th>PENALTY</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>A MOTOR CARS</strong></td>
<td></td>
</tr>
<tr>
<td>i) Where the age does not exceed 10 years</td>
<td>NIL</td>
</tr>
<tr>
<td>ii) Where the age exceeds 10 years but does not exceed 12 years</td>
<td>5% of CIF Value</td>
</tr>
<tr>
<td>iii) Where the age exceeds 12 years but does not exceed 15 years</td>
<td>20% of CIF Value</td>
</tr>
<tr>
<td>iv) Where the age exceeds 15 years</td>
<td>50% of CIF Value</td>
</tr>
<tr>
<td><strong>B COMMERCIAL VEHICLES SUCH AS BUSES, COACHES AND VANS</strong></td>
<td></td>
</tr>
<tr>
<td>i) Where the age does not exceed 10 years</td>
<td>NIL</td>
</tr>
<tr>
<td>ii) Where the age exceeds 10 years but does not exceed 12 years</td>
<td>2.5% of CIF Value</td>
</tr>
<tr>
<td>iii) Where the age exceeds 12 years but does not exceed 15 years</td>
<td>10% of CIF Value</td>
</tr>
<tr>
<td>iv) Where the age exceeds 15 years but does not exceed 20 years</td>
<td>15% of CIF Value</td>
</tr>
<tr>
<td>v) Where the age exceeds 20 years</td>
<td>50% of CIF Value</td>
</tr>
<tr>
<td><strong>C COMMERCIAL VEHICLES SUCH AS TRUCKS, LORRIES AND TIPPER TRUCKS</strong></td>
<td></td>
</tr>
<tr>
<td>Where the age does not exceed 10 years</td>
<td>NIL</td>
</tr>
<tr>
<td>ii) Where the age exceeds 10 years but does not exceed 12 years</td>
<td>5% of CIF Value</td>
</tr>
<tr>
<td>iii) Where the age exceeds 12 years but does not exceed 22 years</td>
<td>10% of CIF Value</td>
</tr>
<tr>
<td>iv) Where the age exceeds 12 years but does not exceed 22 years</td>
<td>30% of CIF Value</td>
</tr>
</tbody>
</table>

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 unentered and uncleared 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.

Note also that any of the following documents will be required as EVIDENCE OF BONAFIDE OWNERSHIP before vehicles can be cleared from the Port. The documents are:

- Certificates of Title, Certificates of Origin
- Certificates of Retail Sales
- Bills of Sales
- Any other officially authorized evidence of bonafide ownership.