

1. Appendix

Abridged Version of CUSTOMS ACT, 2015 ACT 891

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Introduction

The Customs Act 2015, (Act 891) was passed to provide for the imposition, collection and accounting of customs duty, tax and for related matters. This represents an abridged version of the Act 891 with its amendments.

Imposition of Rate of Duty and Tax

Imposition of rate of duty and tax on goods

Customs duties and taxes are imposed on goods imported into the country, or exported from the country.

The Harmonised Commodity Description and Coding System, commonly referred to as the HS Code, specifies the rate to be imposed.

The duties and taxes imposed include any other tax, duty or levy found in any other law.

Exemptions

Exempt duties and taxes

Duties and taxes are not chargeable on exempt goods specified in the HS Code.

Persons, organizations and institutions specified in the respective schedules attached to the HS Code are exempted from the payment of duties and taxes.

A removal article is exempt from the payment of duty.

A removable article means: any movable personal belongings or effects, domestic appliances; household provisions, collectors pieces, pet animals and any tools of trade other than agricultural, commercial or industrial plant necessary for the exercise of the calling, trade or profession. It does not include arms, ammunition, motor vehicles, spare parts and building materials.

Customs controls

Designation of customs-controlled area

The Commissioner-General may designate the following areas as a customs controlled area:

- an area for the processing of any conveyance arriving in or departing from Ghana;
- an area for the temporary storage of goods imported at a port of entry;

- an area used for the embarkation, disembarkation or processing of persons arriving in or departing from Ghana; or
- an area used as a customs warehouse.

An importer, owner or the depositor of goods shall pay expenses incurred on goods in a customs controlled area.

Where goods remain in a customs controlled area for more than fourteen (14) days after being entered under another customs procedure; entered for export; or sold by public auction, the goods are liable to forfeiture.

The Commissioner-General may permit goods to be taken out of customs controlled area, without payment of duty on conditions that may be determined by the Commissioner-General.

A person shall not bring an action against an officer or the Authority based on the following:

- for the loss or damage of goods while in a customs controlled area in the course of delivery or being received from the customs controlled area; or
- for a wrong or improper delivery or disposal of goods from a customs controlled area.

This does not apply where the loss, damage or improper delivery or disposal occurs as a result of the wilful act or negligence of an officer.

A customs controlled area means any place in Ghana, designated by the Commissioner-General, where he exercises control over goods, persons and conveyances.

Release of goods

The Commissioner-General may release goods that are declared immediately the goods have been examined or exempted from examination, where the necessary conditions including; producing the required documents and the required duty paid amongst others have been fulfilled for the release of the goods.

Post clearance audit

The Authority may conduct a post clearance audit after the release of goods.

A person who owes additional duty after the audit shall be issued with a notice of underpayment. Nonetheless, where a person has paid duty in excess of the amount required, the Commissioner-General shall refund the excess amount paid.

Authorised economic operators

The Commissioner-General shall register persons as Authorised Economic Operators.

An Authorised Economic Operator is an internationally certified person whose role in the international supply chain is secure and is in compliance with customs controls and other procedures.

The category of persons who may be registered as Authorised Economic Operators include:

- a manufacturer;
- an exporter;
- a freight forwarder;
- a customs agent;
- an importer;
- a port operator;
- a courier service operator;
- a terminal operator among others.

Record keeping

An owner, importer, consignee, exporter, entry filer or any other person required to keep records, shall maintain the records in their original form including an electronic form unless the Commissioner-General approves a different method of storage.

All persons required to keep records shall produce the records for examination, inspection and audit by the Authority and shall keep the records for at least six (6) years.

An electronic signature appended to a record satisfies the requirement where a signature or record is to be notarized, acknowledged, verified, sealed or made under oath.

Customs information

Provision of information

A person, who is involved in the exercise of customs formality or in customs controls, shall at the request of the Commissioner-General provide the necessary documents and information in the appropriate form.

A person or an agent who provides any information to the Authority, is responsible for the accuracy and completeness of the information and the genuineness of the documents provided.

Customs advance ruling

An interested party may apply in writing to the Commissioner-General for a ruling relating to the tariff classification, customs value, origin of goods or any activity to which the customs law applies.

The request shall include a statement of relevant facts, names and addresses of interested parties, name of port where the goods are expected to arrive or depart and a detailed description of the transaction.

A customs advance ruling is binding until the ruling is revoked by the Commissioner-General.

Objection

A person may object to the decisions made by the Commissioner-General such as the assessment of duty, exclusion of prohibited goods, refusal to pay claims for drawback, refusal to refund or remit duty and a binding customs advance ruling.

The following persons may submit an objection to the Commissioner-General:

- the importer or exporter of the goods in question;
- a person whose liability to pay or right to receive a refund will be affected by the decision;
- a person filing for drawback or refund; or
- an authorised agent of any of the persons specified above.

The objection shall include the name and address of the person filing the objection, number and date of entry of goods, date and nature of the decision being objected to and a description of the merchandise.

Documents to be submitted

A person shall submit a required report, entry, declaration or other forms in a manner authorised by the Commissioner-General.

A person may be required to submit as many documents as is necessary. The documents may be submitted in duplicates and the Commissioner-General may retain the duplicates. Where only original documents are submitted, the Commissioner-General may retain the originals.

Arrival and Departure of conveyance

Meaning of master

Master means a person in charge of a conveyance. A conveyance includes a ship, aircraft or vehicle.

Arrival of conveyance

A conveyance arriving in Ghana shall come to a port or any other place permitted by the Commissioner-General and proceed quickly to the proper place of mooring or unloading as the port or place will admit, without touching at any other place.

Goods are said to be imported when brought within the borders of Ghana.

For the purposes of determining a charge or allowance for conveyance, the time of arrival is the time at which the conveyance was first boarded at the port or place by any person in the employment of the Government.

A master of a conveyance that contravenes this provision of the law shall suffer a penalty, and the conveyance shall be detained.

A person shall not disembark or embark a conveyance that has arrived within Ghana except where it is allowed by law or has been determined by the Commissioner-General.

Report to be made by master or agent of a conveyance

The master or agent of a conveyance whether laden or in ballast shall make a report of the conveyance and account for the stores and cargo in the conveyance to the Commissioner-General. The report shall include the following:

- the Vessel, Aircraft or Vehicle Clearance;
- the cargo declaration;
- the ship's stores declaration;
- the passenger list; and
- the small parcels list.

The report shall be made in the case of:

- a vessel, arriving from a country in West Africa, twenty- four (24) hours in advance before arrival;
- a vessel, arriving from a country outside West Africa, twenty four (24) hours before loading;
- an aircraft, upon takeoff from the last point of departure for Ghana; and
- a vehicle, at the time of arrival into the country.

Where the conveyance is still within Ghana, the master or a senior officer of the conveyance may be required to respond to questions from the Commissioner-General or an officer with respect to a particular account of goods on board the conveyance.

The master of a conveyance carrying cargo for delivery to more than one port or place, shall report the content of the cargo at every port or place of unloading.

The master of a conveyance shall deliver to the Commissioner-General at the time of making a report of arrival, the clearance of the conveyance from the port or ports from which the conveyance has arrived.

Failure to make report or account for package reported

Where the master of a conveyance fails to make a report or makes a report that contains false particulars, or omits particulars required in the report, the master shall be liable to a penalty and unreported goods liable to forfeiture.

Where a package reported is not unloaded, removed or deposited in a customs controlled area, the master or the agent shall pay duty on the package in addition to a penalty unless the failure to deal with the package is explained to the satisfaction of the Commissioner-General.

Duties of a master

The master of a conveyance shall immediately respond to all questions and produce books and documents that an officer may require.

Before a person disembarks the master shall give to the officer, a list containing the names of all the passengers present including that of the master and the crew on board.

Where the names are incorrect or incomplete, the master shall be liable to a penalty. The master is not liable where the omission is explained to the satisfaction of the Commissioner-General.

Breaking of bulk

Where a conveyance enters into Ghana without the knowledge and consent of the Commissioner-General and;

- bulk is broken;
- alterations are made with respect to unloading part of cargo, before arriving at the proper place of unloading; or
- goods are staved, destroyed or thrown overboard,

the master shall be liable to a penalty.

Mooring and unloading

The Commissioner-General may direct and impose conditions for the mooring of a conveyance and the unloading of cargo at a particular port or place.

A cargo unsuitable for storage shall be deposited in a transit shed or State warehouse at the importer's risk and expense.

A master who fails to remove the conveyance when required, shall be liable to a penalty, and may have the cargo removed to another place of security at the expense of the master.

Where an importer without authority removes, deposits or deals with cargo, the cargo shall be liable to forfeiture.

Liability of goods other than cargo subject to forfeiture

Goods other than cargo duly reported shall not be taken out of a conveyance arriving in Ghana or delivered to a person aboard the conveyance unless it is for the consumption or use of the crew or passengers.

An officer may permit delivery to an importer of bullion, currency notes or coin on submission of pre-entry by the importer.

Failure of an importer to deliver a full and true account of the bullion, currency notes or coin within forty-eight (48) hours after their removal from the conveyance shall attract a penalty.

Penalties and charges

Goods remaining on board an importing conveyance for more than seven (7) days after its arrival, shall be detained by an officer until the expenses connected to the security of the goods and removal to a State warehouse are paid.

A daily penalty shall be paid by the owner of the conveyance where an officer has been assigned to protect revenue, on a derelict or other conveyance, by virtue of a legal process, stress of weather or for safety reasons.

A master of a conveyance who unlawfully unloads goods on the conveyance shall incur a penalty.

The failure of a master to bring in a conveyance that is liable to seizure or examination and further fails to allow the conveyance to remain for the period required for examination shall incur a penalty.

Aircraft and ship stores

A master of aircraft or ship departing from Ghana may make a request to an officer to take on board stores for the use of the aircraft, ship master, crew and passengers.

This does not apply to goods prohibited for export.

Where an officer boards a conveyance after clearance and discovers any deficiency in the stores remaining on board the conveyance, the master shall be liable to a penalty equal to the value of the deficiency in the stores.

The master of aircraft or vessel may be required by the Commissioner-General, to take the necessary steps to prevent any unauthorised use of the stores.

Departure of conveyance

Before goods are exported, the master or agent of a conveyance shall deliver to an officer, at the first arrival port an entry outwards of the conveyance, verified by the signature of the master or agent in the appropriate form.

The master or agent may be required to obtain a certificate of rummage from an officer before the conveyance departs the port.

Any person who exports or attempts to export warehoused goods or goods liable to duty or goods entitled to drawback on exportation shall incur a penalty, equal to the total value of the goods and the goods shall be liable to forfeiture.

A person who enters or attempts to enter any goods or places any goods for exportation in a ship less than hundred tons burden shall incur a penalty, equal to the total value of the goods and the goods shall be liable to forfeiture.

Goods are deemed exported when the goods are put on board the exporting conveyance. Prohibited goods, are deemed exported when the conveyance departs from its final position, anchorage or berth.

Where goods are exported overland or by inland waters, goods are deemed exported when they cross the boundaries of Ghana.

Goods on board a conveyance

A person shall not put goods on board a conveyance for exportation or use as stores or into a vessel to be water-borne, unless permitted by the Commissioner-General.

The Commissioner-General may require an exporter or the agent of the exporter to give security for the payment of export duty on goods to be exported. Where an exporter contravenes any of the conditions imposed by the Commissioner-General, the exporter shall forfeit the security paid.

Goods for export or use as stores

A person shall not put goods on an exporting ship outside the limits of the ports.

Goods put on board a conveyance or for use as stores shall not be unloaded in unapproved places within Ghana. Any person who attempts to deal with goods in any other way contrary to this will result in forfeiture of the goods to the State.

Loading of goods other than cargo or stores

An officer may permit the loading of goods for sale or delivery to passengers, crew, or for any other purpose other than cargo or stores. Goods other than cargo or authorised stores found on the aircraft or ship shall be forfeited.

Loading and exportation of bonded goods

An exporter shall not enter bonded goods for use as stores, export or transfer unless the exporter gives appropriate security to the Commissioner-General.

Where goods for which a bond is required are found upon examination by an officer to be deficient, the exporter shall incur a penalty equivalent to one hundred percent of the value of the goods and the goods shall be forfeited.

Where bonded goods are not duly put on board a conveyance for export or use as stores, the person who entered the goods shall inform the Commissioner-General of the short-loading of the goods, or the goods shall be liable to forfeiture.

Entry outward and clearance

A master of a conveyance or an authorised agent shall deliver to an officer, a signed declaration or clearance in an appropriate form stating the contents of the conveyance.

A master who fails or omits to disclose accurately the contents of a conveyance, shall incur a penalty.

Where a conveyance departs from a port or place in Ghana without clearance, the Commissioner-General shall blacklist the conveyance.

A master who fails to produce a clearance to an officer, shall incur a penalty and the conveyance shall be detained until clearance is obtained.

The goods shall be forfeited, where goods or stores not contained in the declaration are found on board a conveyance,

Where a conveyance does not stop at the proper boarding station for setting down officers or departs with an officer on board without the consent of the officer, the master shall incur a penalty and shall be subject to prosecution and punishment under any other relevant enactment.

Coasting trade

Coasting aircraft or ship

Trade by air or by sea from one part of the country to another part of the country is coasting trade and an aircraft or ship used in that manner is considered to be a coasting aircraft or ship.

The master of a conveyance shall incur a penalty equivalent to one hundred percent of the value of the goods and the goods shall be liable to forfeiture where the master goes contrary to the conditions imposed.

Permission required for coasting

A coasting aircraft or coasting ship shall not operate without the Commissioner-General's written permission. An aircraft or ship that contravenes this, shall incur a penalty and that aircraft or ship may be detained by the Commissioner-General.

Ships engaged in coasting trade to display name

A coasting ship shall have the name of the ship written in letters six inches high proportionate to the width. The name of the ship shall be written in black on a light background or white on a dark background.

A master or agent of the ship who contravenes this provision shall incur a penalty and the Commissioner-General may detain the ship.

A person in charge of a coasting ship or aircraft shall not carry goods in the coasting aircraft or ship unless the goods are loaded at a port or place in Ghana.

Deviation from flight or voyage

A master of a coasting ship or aircraft who deviates from a flight or voyage on its own volition or takes on board any wreck or goods from one part of the country to another shall incur a penalty, if the master of the ship does not make a written report to the nearest port in the country and deliver the goods to an officer.

The Commissioner-General may detain the conveyance where the master of the ship or aircraft failed to report that it had deviated from a flight or voyage or taken on board wrecked or other goods or unloaded goods at an unapproved port in Ghana.

Restrictions on dealing with coastwise cargo

The master of the aircraft, ship or vessel who load or unloads coastwise cargo or goods without the written permission of the Commissioner-General shall incur a penalty and the goods shall be liable to forfeiture and the Aircraft, ship or vessel may be detained.

Prohibited and restricted goods

A person who attempts to or knowingly puts prohibited goods on board, puts off or into a conveyance or transports restricted goods to be carried coastwise shall incur a penalty.

Where the goods are prohibited or restricted it shall be forfeited to the State and the Aircraft or ship used may be detained.

Master to deliver account on cargo before departure

A master of the coasting aircraft or ship shall deliver to an officer a signed and dated declaration which is an account of cargo and stores on board the ship or aircraft before departing from a port or place in Ghana.

The officer shall sign and date the declaration which shall be the clearance for the aircraft or ship.

Where the master, agent or owner fails to deliver the account or falsifies the account, they shall incur a penalty equivalent to two hundred percent of the value of the goods and the Commissioner-General may detain the aircraft or ship.

Master to deliver transire on arrival

Upon arrival of the aircraft or ship at the port or place of unloading, the master shall immediately deliver to the proper officer the transire before unloading the goods.

A master who fails to deliver the transire to the officer, shall incur a penalty equivalent to one hundred percent of the value of the goods and the Commissioner-General may detain the ship or aircraft.

Forfeiture of goods unlawfully loaded or unloaded

Goods loaded or unloaded on an aircraft or ship within Ghana and carried coastwise contrary to the law, shall be forfeited.

Commissioner- General may vary procedure

The Commissioner-General may permit the loading, unloading, entry or clearance of a coasting aircraft or ship and goods under determined conditions.

Licensing

Customs house agent

The Commissioner-General may grant a licence to a company or a partnership, statutory body, State institution or other institution to transact business as a customs house agent at a fee. The company or partnership must be wholly owned by an indigenous Ghanaian.

A customs house agent licence is valid for one (1) year and may be renewed at a fee. The Commissioner-General may suspend or revoke the licence of a customs house agent where the licensee breaches the specified conditions.

Agent to produce authority

The Commissioner-General may require a person who applies on behalf of another person to transact business in relation to any customs matter, to produce a written authority.

Bonded carrier

A person shall not engage in the business of carrying bonded goods unless that person has been licensed by the Commissioner-General.

A person who applies for a bonded carrier licence shall post a bond and pay the prevailing fees. A bonded carrier licence is valid for one (1) year and may be renewed on the payment of prevailing fees.

Licensing and operation of Customs-controlled area

The Commissioner-General may license a person to operate a customs controlled area in the following places:

- an area for the processing of a conveyance arriving in or departing from Ghana or the loading or unloading of goods unto or from a conveyance;

- an area for the temporary storage of goods imported at a port of entry and not yet released by the Authority including goods not yet declared and any goods seized as liable to forfeiture;
- an area used for the disembarkation, embarkation or processing of persons arriving in or departing from the country; or
- an area used as a customs bonded warehouse.

A person who is granted a licence for a customs-controlled area shall post a bond and pay the prevailing fee.

The Commissioner-General may suspend or revoke a licence where the licensee breaches a condition specified in the licence.

The holder of a licence may surrender the licence at any time by giving thirty (30) days' notice in writing to the Commissioner-General.

Where a licence is revoked or surrendered, any applicable duty shall become due and payable unless the Commissioner-General permits the goods to be removed to another Customs-controlled area or to be placed under a customs procedure.

The licensee of a customs-controlled area shall keep records, especially records on identification of goods, the customs status and the movement of the goods for submission to the Commissioner-General. Goods kept in customs-controlled area are subject to the payment of rent and other charges.

Warehouse

A person shall not use a building or place as a private bonded warehouse, unless the building or place has been licensed by the Commissioner-General, with the required bond being deposited and the prevailing fees paid.

The Commissioner-General may at any time revoke a licence and the licensee shall not recover the fees paid.

Where a licence is revoked the warehouse keeper shall pay the duty on the goods warehoused or export the goods or remove the goods to another bonded warehouse.

Entry of goods

Time of entry

The time of entry in relation to goods is determined by the date when the required declaration is filed and accepted by an officer and any duty due paid or security deposited.

Where entry is filed electronically, it is the date on which the filing is validated. Where goods are imported by post, the time of entry is the time of delivery to the addressee.

Where goods are exported by post, the time of entry is the time of posting the goods. Where goods are imported overland or by inland waters the time of entry is the actual payment of duty on goods.

Declaration

A person who intends to declare goods to be placed under customs procedure, shall file a declaration in the required form within seven (7) working days from the date of final discharge of the goods.

The declaration shall state the following:

- the full name and address of the declarant;
- description of the goods;
- the relevant customs procedure code;
- the customs value of the goods;
- the assessed duties and taxes;
- the country of origin; and
- the HS code.

The declarant shall choose the customs procedure for the goods supported by the following documents:

- a genuine commercial invoice;
- a bill of lading;
- a classification and valuation report issues by the appropriate authority;
- a certificate of origin where applicable;
- an import permit;
- letters of credit; and
- bank guarantee or insurance cover.

Pre-entry

Pre-entry refers to the filing of a declaration and the payment of duties before the arrival of the goods. The Commissioner-General may impose conditions and restrictions on the importation of goods, which are permitted to be entered prior to importation.

Missing or incomplete documents

The Commissioner-General may allow provisional declaration, delivery or shipment of goods subject to specified conditions. A declarant who is granted permission to file a provisional declaration shall perfect the entry within four (4) working days.

A person shall forfeit a deposit where that person does not produce the documents or fulfill the conditions imposed by the Commissioner-General within fourteen (14) days of the time of deposit.

Uncleared goods

An officer may direct an importer to deposit the goods in a State warehouse, where the goods are not entered within seven (7) days after being unloaded.

Deposit of goods in a State warehouse

An officer may deposit goods in a State warehouse for a period of not more than fourteen (14) days, where the imported goods are not cleared from a customs-controlled area within seven (7) days after final discharge.

An officer may immediately sell perishable goods by public auction, whereas non-perishable goods, may be sold by public auction in accordance with laid down procedures.

Where an officer decides that it is undesirable or inconvenient to deposit goods in a State warehouse, the goods shall be deemed to have been deposited in a State warehouse and will attract the appropriate charges.

Entry of goods by owner of ship or aircraft

Where the owner of goods imported into the country fails to declare the goods, or having declared the goods fails to enter them or clear the goods within the stipulated time, the owner or master of the aircraft or ship, may make entry of the goods within the time for delivery expressed in the bill of lading or in any case after the expiration of twenty one (21) days.

Where the owner offers to take delivery of the goods, the Commissioner-General shall allow the owner to clear the goods after making an entry.

Importation of motor vehicle

Motor vehicle tax

A person who imports a motor vehicle into Ghana shall pay import duty and any other applicable taxes.

Prohibited motor vehicle

The importation of right-hand steering motor vehicle into the country is prohibited, unless approved by the Minister. The prohibited vehicle shall be seized and forfeited to the State.

Forfeiture of overstayed motor vehicle

Where a person imports a vehicle into the country and fails to enter and clear the vehicle within sixty (60) days after final discharge, the vehicle shall be forfeited to the State.

The Commissioner-General shall dispose of the forfeited motor vehicle by auction, allocation or by any other method. The price at which a forfeited motor vehicle is disposed of, shall include the duty and taxes eligible on the motor vehicle.

Valuation of used motor vehicle

The value of the used motor vehicle is the price of the motor vehicle as assessed taking into consideration freight, insurance, commission and any other costs, charges and expenses incidental to the delivery of the motor vehicle at the port or place of first entry.

The price of a used motor vehicle is determined by age, and in determining the price of the motor vehicle in Ghana Cedi, the Bank of Ghana prevailing exchange rate as at the time the vehicle was entered for delivery into Ghana shall be used.

Local dealer to furnish details of the manufacturer

A local dealer in motor vehicle shall furnish the Commissioner-General with information on the year of manufacture, make or model of the vehicle, the name and address of the manufacturer and the value of the vehicle.

A local dealer in motor vehicle who fails or refuses to furnish the Commissioner-General with information, commits an offence and is liable on summary conviction to a fine or a term of imprisonment.

Express and postal shipment

Procedure for express shipment

The Commissioner-General shall permit an express shipment, to be processed at the facility of the shipping service under appropriate customs controls.

A person providing satisfactory guarantee to cover liability for duty of an express shipment shall have the goods released for home use, by the Commissioner-General after submitting provisional declaration pending submission of the relevant documents.

Detention and examination of express and postal shipment

An officer may detain an incoming or outgoing express or postal shipment upon reasonable suspicion, that the shipment contains a document or item prohibited by law.

Classification, valuation and country of origin

Classification of customs tariffs

The customs tariff, taxes and rates imposed shall be in conformity with the HS Code.

Customs valuation

Customs value is the transaction value or price actually paid or payable for goods imported into Ghana, except where provision is specifically made for another method of determining the customs value.

The customs value is adjusted to include the cost of transportation, charges for loading, unloading and handling with respect to transportation for imported goods and insurance costs.

Rate of exchange

The Bank of Ghana current exchange rate will be used in the determination of the customs value, when there is the need for currency conversion.

Country of origin

Preferential rules of origin are the rules used to determine the origin of goods, for the purposes of applying preferential tariff or preferential non-tariff measures.

Non-preferential rules of origin are the rules used to determine the origin of goods, for all other purposes including the country of origin marking and for statistical purposes.

Where Ghana has concluded a preferential tariff agreement with another country, the Commissioner-General shall apply the preferential rules of origin applicable to those goods that are specified in the Agreement. The Commissioner-General may require proof of the origin of goods stated in a declaration.

Assessment of duties

Liability for duty

A person incurs a customs liability for duty when:

- that person imports goods subject to duty for home consumption;
- that person unlawfully introduces goods into the country;
- imported goods are unlawfully removed, used or consumed other than as permitted in a customs controlled area or a free zones ; or
- that person fails to comply with the conditions that govern the customs procedure.

Calculation of duty

The Commissioner-General may accept duties payable as determined by the declarant, on the basis of the rules for calculation of duty applicable, at the time the customs liability was incurred.

Payment of duty

A person shall pay duty in cash or by any means permitted under the laws of Ghana. A person may designate a third party to make payment on the person's behalf.

Where a bank guarantee is provided, the Commissioner-General may defer the payment of duty. The person must not be liable to any accrued penalty.

The Commissioner-General may however not grant dispensation to an importer, owner or a person who intends to keep and maintain goods unless the person submits letters of credit, bank guarantees or insurance cover from a reputable financial institution. The evidence of payment of duty is a Customs computer-generated receipt, a bank generated receipt or an import official receipt.

General customs procedures

Home use

Imported goods intended to be put on the market or for private use or consumption within the country shall be entered under the customs procedure for home use.

Goods entered for home use shall be released subject to the following:

- payment of the duty due, where applicable;
- payment of other appropriate charges or fees;
- compliance with any prohibitions or restrictions; and
- completion of any other formalities required.

Temporary admission

A person who imports goods into the country with the intention to re-export the goods may use the goods in the country, with total relief from duty subject to conditions imposed by the Commissioner-General.

A temporary admission procedure shall be discharged within ninety (90) days from the date of entry.

Re-importation in same state

Whenever goods are exported and re-imported into the country in the same state, the goods shall be exempted from payment of duty.

Re-importation after outward processing

Where goods imported for home use are temporarily exported for the purposes of manufacturing, processing or repair outside the country and in the opinion of the Commissioner-General:

- the form or character of the goods has been substantially changed by processing, duty will be charged on the full value of the goods on re-importation;
- the form or character of the goods has not been substantially changed by processing, duty will be charged only on the amount by which the value of the goods was increased by processing; or
- the goods are repaired abroad free of charge under warranty, no duty will be charged.

Private bonded warehouse

The Minister may by notice in a gazette or national newspaper of wide circulation issue directives on the kind of goods that may be warehoused upon first importation without payment of duty.

The Commissioner-General may issue directives on the kind of processes allowed in a private bonded warehouse. A person shall not manufacture goods in an unlicensed private bonded warehouse.

Records to be kept in bonded warehouse

A warehouse keeper shall keep at the warehouse, books, records, and documents relating to the goods in a bonded warehouse in a form and manner approved by the Commissioner-General.

The Commissioner-General may revoke a license granted in respect of a private bonded warehouse where the warehouse keeper fails to:

- keep the books, records, and documents in the approved manner; or
- produce the books, records and documents when required by a proper officer.

Goods not duly removed

Where goods are not duly exported or removed, an officer shall remove the goods to a State warehouse and the goods may either be sold or dealt with in a manner determined by the Commissioner-General.

A person in charge of a private bonded warehouse, who fails to produce the goods at the request of an officer, shall incur a penalty of three hundred percent of the duty payable on the goods.

Where the goods remain in a private bonded warehouse for more than fourteen (14) days after being:

- entered under another customs procedure;
- entered for export; or
- sold by public auction,

the goods are liable to forfeiture.

Unlawful access

A person who gains access to goods in a private bonded warehouse without proper authorisation shall incur a penalty.

A person who enters a private bonded warehouse, without permission or refuses to leave that place when requested to leave, shall incur a penalty.

Unauthorised removal of goods

Goods not duly warehoused, concealed or removed from the private bonded warehouse for the purpose of illegal mixing; or dealt with in any unauthorised manner, are liable to forfeiture.

Where such goods are unavailable for forfeiture the Commissioner- General shall impose a penalty not exceeding three hundred percent of the duty payable.

Where goods are taken out of a private bonded warehouse and have not been duly entered the warehouse keeper or the person who deposited the goods shall immediately pay the duty and penalty not exceeding three hundred percent of the duty payable.

Goods illegally removed or carried away prior to exportation, shall have the bond forfeited, and the appropriate penalty imposed.

Destruction and stealing of goods

A person who destroys or steals goods that are warehoused commits an offence, and is liable to a fine and a term of imprisonment. The Authority is not liable to any legal action in respect of the goods that are destroyed or stolen.

Removal from transit shed or from one warehouse to another

Goods shall not be removed from a transit shed to a warehouse or from one warehouse to another, unless the goods can be received at any time on any day at the other warehouse.

Delivery in special circumstances

The Commissioner-General may permit a person to take goods out of a private bonded warehouse, without the payment of duty and with security by bond for the return or payment of duties due on the goods.

Stowing of goods

An officer may direct in what different parts or divisions of a warehouse, or customs-controlled area and in what manner goods are to be deposited.

A person in charge of a warehouse or a person who deposits goods, contrary to the directions given incurs a penalty.

Entry of warehoused goods

A person shall enter goods that are warehoused and deliver the goods for use within the country or as stores for an aircraft or ship or for exportation:

- with respect to perishable goods, within three (3) months after the day on which the goods were warehoused;

- with respect to general goods, within twelve (12) months after the day on which the goods were warehoused; and
- with respect to raw materials, within two (2) years after the day on which the goods were warehoused.

Re-exportation of commercial goods

A processing fee of one percent (1%) of the Cost Insurance Freight on the value of the goods is payable by a person in respect of commercial goods that are re-exported from a bonded warehouse.

Delivery of stores

The Commissioner-General may permit warehoused goods to be delivered as stores for a ship of not less than one hundred tonnes burden or an aircraft.

Where goods taken from a warehouse for use as stores, are not put on board the aircraft or ship as entered or are unaccounted for, the goods shall be liable to forfeiture and in addition the master or agent of the aircraft or ship shall pay a penalty not exceeding three hundred percent of the duties evaded.

Duty to be paid

A person shall pay duty on warehoused goods that are entered for home use based on the cost insurance and freight value, the rate of duty, and exchange rate at the time of ex-warehousing.

Re-warehousing

A person who owns goods that are warehoused may apply for permission to re-warehouse the goods. Permission may be granted for the goods to be re-warehoused for a period not exceeding twelve (12) months.

Transit

A person may under the transit procedure, move goods imported into the country from one port of entry to another, subject to conditions imposed by the Commissioner-General or an international agreement.

Transshipment

A person may transfer goods that are imported from an importing conveyance to an exporting conveyance, within the same port of entry without the payment of duty. A person shall deposit security before the goods are transshipped.

Exports

Exports occur where goods are placed on board a conveyance, for consignment to a place or a port outside the country.

Overland exportation occurs where the declaration is passed and the goods cross the boundaries of Ghana.

Folded woven goods

Prohibited sale

A person shall not sell folded woven goods, or make folded woven goods the subject of a contract of sale unless the goods are folded and marked.

Prohibited imports

A person shall not import folded woven goods into the country unless:

- the goods are folded in folds of not less than one metre or thirty-nine inches in length;
- each piece is marked with the number of metres and inches; and
- each piece of fabric is stamped with a mark.

A person who contravenes this commits an offence and is liable to a penalty and forfeiture of the goods.

Power to demand invoices and inspect packages

An officer may request an importer of a package supposed to contain folded woven goods, to produce documents showing the nature of the goods in the package and to open the package for inspection.

Warranty by vendor

On the sale or contract for the sale of folded woven goods, the vendor is considered to warrant, that the material bears on its face, the true and correct number of length.

Refund, abatement, drawbacks and removal article

Refund and remission

A refund of duty paid on imported goods may be allowed, where the imported goods are returned to the supplier, with the approval of the Commissioner-General or the importer abandons the goods, in accordance with laid down procedure or destroys the goods under customs control.

A refund is allowed, where the goods are shipped without the consent of the consignee and duty has been paid, provided the goods are not cleared and are returned to the consignor, or abandoned to the Authority or destroyed under the supervision of the Authority.

A person shall make a claim for refund within ninety (90) days of the date of release of the goods from the custody of customs. The duty shall be refunded within the stipulated time where the Commissioner-General ascertains that the duty that was assessed or paid in relation to the goods imported was in excess of the duty paid.

The Commissioner-General shall refund a charge other than a duty, where the Commissioner-General determines that the charges were erroneously or excessively assessed or collected.

The Commissioner-General shall refund money that has been paid as a penalty, where the Commissioner-General determines that the penalty did not accrue.

The Commissioner-General shall refund money, on forfeited goods that has been paid as duties prior to the forfeiture of the goods.

The Commissioner-General may remit or refund the duty due or paid on goods, where the goods are lost by accident or the goods will not be consumed by any person in the country.

Abatement of duty

The Commissioner-General shall not allow a claim for abatement of duty on goods that are imported into the country on account of damage, unless the claim is made on the first examination of the goods, or the person proves to the satisfaction of the Commissioner-General that the damage was sustained before the goods were delivered out of customs control.

A claim for abatement of duty on account of damage in respect of tobacco, cigar, cigarette, beer, wine or spirit will not be allowed.

A person shall pay the same duty on goods that are derelict, jetsam, flotsam, lagan or wreck brought or coming into the country as similar goods that are imported into the country, unless the person shows to the satisfaction of the Commissioner-General that the goods are damaged.

A claim for abatement of duty on account of damage of any other imported goods shall not be allowed, unless the person proves to the satisfaction of the Commissioner-General that the carrier or insurer of the goods has made an allowance, to the importer in respect of the damage.

Drawback

Drawback refers to a refund of all or part of duties, in relation to goods that are exported or used under certain conditions.

The Commissioner-General may pay a drawback of duty with respect to goods that are imported and subsequently exported in the same condition, when the goods were imported; or imported goods that are used for the manufacture of goods in the country and are subsequently exported.

A person shall apply for drawback within twelve (12) months from the date of exportation of the imported goods in the accurate format. The Commissioner-General shall grant a drawback where documentary evidence in support of the application is provided and pay a claim for drawback within twelve (12) months after the claim is verified.

Removal articles

Removal articles are exempt goods for personal use, brought into the country by a citizen who was previously resident outside the country or a member of the household of that person, after the person has lived outside the country for a continuous period of twelve (12) months prior to the return.

An application shall be submitted to the Commissioner-General before the person arrives into the country. The application shall be accompanied with a list of removal articles that needs to be exempted from the payment of duty

A person who is above the age of eighteen (18) years and entitled to exemption from duty is entitled to import into the country, an amount of not more than two litres of potable spirits, perfumed spirits, mineral water, soft drink or wine; and tobacco goods including cigars, cheroots, cigarettes, snuff or tobacco of not more than five kilogramme in weight or one carton of twenty packets.

Security

Forms of security

A person may provide security, in one of the following forms:

- a cash deposit or its equivalent;
- a bond given by a reputable bank, financial institution or insurance guarantor;
- an undertaking by an authorised economic operator,
- letters of credit; or
- bank guarantee or insurance cover,

to ensure the payment of duty and the discharge of any other obligations arising under the customs laws.

Surety

A surety under a bond or other security taken for the purposes of customs business is jointly and severally liable with the principal on the bond.

A person may be required to execute a new bond or any other form of security required, where in the opinion of the Commissioner-General, a surety is unable or unlikely to be able to satisfy the bond.

Release and cancellation of guarantee

The Commissioner-General shall release a guarantee, where the customs liability or the liability for other charges is extinguished or can no longer arise.

Validity of bond

A bond or other security taken for customs business shall be taken on behalf of the Authority and is valid even if the bond or security is given by a person under twenty-one (21) years. A bond or other security may be cancelled by an order of the Commissioner-General.

Powers, privileges and immunities of an officer

Officer to have powers of police

An officer of the Authority has the same powers, authorities and privileges as given by law to a police officer.

Power to search persons

An officer may search a person, where that officer reasonably suspects that, the person is in possession of or has uncustomed, restricted or prohibited goods.

Where an officer searching a person discovers the goods specified above, the officer may seize the goods, arrest the person who may subsequently be prosecuted.

Restriction on search of persons

Before a search is conducted on a person, that person may request to be taken as soon as possible to the Commissioner-General or any senior officer who shall direct that the person be searched, or the person be discharged where the senior officer believes that there is no reasonable cause for the search.

A female shall be searched by a female officer.

A qualified medical practitioner shall carry out an intrusive search.

An officer is not liable to prosecution or to any legal action on account of a search conducted in good faith.

Power of arrest of a person and detention of goods

An officer who reasonably believes that a provision of the law has been contravened, may detain the goods and the conveyance involved, until investigations have been completed.

An officer who considers it necessary may arrest and detain a person reasonably suspected to be committing, or to have committed, or to have aided in the commission of an offence.

An officer shall not detain a person for more than forty-eight (48) hours.

Power to patrol freely

An officer on duty, may patrol and pass freely along and over any part of the country. An officer is not liable to prosecution or legal action for doing so.

Power to search premise

The Commissioner-General may issue a warrant authorising an officer to enter and search premises, by day or by night, and to seize and take away any goods, where the Commissioner-General is satisfied that there is reasonable cause to suspect that uncustomed, prohibited or restricted goods are being kept or concealed in the premises.

Where there is resistance to the search, an officer may break open any door with force and remove any impediments or obstruction to the entry, search or seizure in execution of the order.

Power to stop conveyance

An officer may on reasonable suspicion stop and examine a conveyance to ascertain whether any uncustomed, prohibited or restricted goods are contained in the conveyance.

Power to board conveyance

An officer on duty may board a conveyance within the country and stay on board for a period the officer considers necessary.

The officer shall have access to every part of the conveyance for the purpose of search, demand books or other documents, examine all goods on board, secure any part of the conveyance considered necessary, require any goods to be unloaded and examined or lock up, seal, mark or secure any goods on board.

A master of conveyance shall incur a penalty and the conveyance may be detained, where that person refuses to produce books or other documents in relation to the conveyance on demand or refuses to obey the instructions of the officer.

Power to seize abandoned conveyance

An officer may seize a conveyance which is abandoned within the country and the content forfeited to the State, unless the person who owns the conveyance claims the conveyance within thirty (30) days of the date of seizure.

Offences and penalties

Goods used contrary to authorised purpose

Where goods liable to duty are allowed by law to be delivered at a lower duty or exempted for a special purpose or the goods are the property of or intended for use by a particular person, the goods are liable to forfeiture, if such goods are transferred or sold to another person.

Where goods are forfeited, the importer or person who is involved in the use of the goods contrary to the conditions of entry at a lower rate, shall incur a penalty equal to one hundred percent of the duty payable on the goods.

An importer or a person to whom the goods have been delivered shall produce the goods on demand to an officer or account for the goods to the Commissioner-General, and if the importer fails, the importer or that person shall incur a penalty equal to the value of the goods plus the duty payable on the goods.

Falsification, alteration and forgery

A person who counterfeits, falsifies, alters, forges, imitates any document or instrument, counterfeits a seal, signature, mark, initial, certificates, declaration, commits an offence and is liable on summary conviction to a fine or a term of imprisonment. The goods involved is liable to forfeiture.

Seizure and forfeiture

A conveyance used in the importation, attempted importation, landing, removal, movement, exportation or attempted exportation of uncustomed, forfeited, prohibited or restricted goods is liable to forfeiture.

Claims for seized goods

An owner or his agent may make claims for restoration of goods seized.

Disposal of goods

Where goods suspected to be uncustomed are seized, the person authorised by law to effect the seizure shall deliver the goods immediately into the custody of the Commissioner-General.

Goods of a perishable nature may be sold immediately by public auction.

Goods not of a perishable nature, may be sold by public auction after fourteen (14) days' notice published in the gazette or at least two daily newspapers of national circulation.

Prohibitions

The Commissioner-General may provide that the conveyance of specified goods on a specified route or in a specified direction shall be deemed to be an attempt at importation or exportation of uncustomed goods and an attempted evasion of the duty payable on the goods.

A person who contravenes this provision commits an offence and is liable to a fine or a term of imprisonment or to both.

Shooting at a conveyance

A person who shoots at a conveyance in the service of the Authority commits an offence and is liable on conviction to a term of imprisonment.

Shooting at an officer

A person who shoots at, maims, wounds, or causes harm by any means to an officer acting in the execution of the duty of the officer commits an offence and is liable on conviction to a term of imprisonment.

Offender going armed

A person who is or has been engaged in the commission of an offence and is armed with a firearm or other offensive weapon commits an offence and is liable to a fine or a term of imprisonment or to both.

Obstruction of an officer

A person who staves, breaks or destroys goods to prevent seizure by an officer or any other person authorised to seize the goods or tries to prevent the goods from being secured, after the goods have been seized commits an offence and is liable to a fine or a term of imprisonment or to both.

A person who improperly receives goods seized by an officer or other person authorised to seize the goods commits an offence and is liable to a fine or a term of imprisonment or to both.

A person who rescues a person arrested for an offence committed, commits an offence and is liable to a fine or a term of imprisonment or to both.

A person who prevents the arrest of another person sought for an offence committed, commits an offence and is liable to a fine or a term of imprisonment or to both.

A person who improperly receives goods seized by an officer or other person authorised to seize goods commits an offence and is liable to a fine or a term of imprisonment or to both.

Interfering with customs gear or goods found at sea

A person who interferes with customs gear in any way or otherwise damages or destroys a conveyance or any equipment in a customs controlled area, commits an offence and is liable to a fine and shall bear the full cost of the repairs.

A person who interferes with or takes up uncustomed goods found floating on the sea, whose importation is prohibited or restricted commits an offence.

Where by reason of the offence specified above, the full amount of a fine payable is not paid, that person is liable on conviction to a term of imprisonment.

Impersonation of an officer

A person who impersonates an officer commits an offence and is liable to a fine or a term of imprisonment or to both.

A person who without lawful authority possesses or uses a uniform, accessory or gear of a customs officer or gear of the Authority commits an offence and is liable to a fine or a term of imprisonment or to both.

Assembling to run goods

Where two or more persons assemble for the purpose of running goods, each person commits an offence and is liable to a fine or a term of imprisonment or to both.

Conveyance forfeited for offence during chase

Where a conveyance within the country fails to stop upon receiving a signal so to do, and the conveyance is brought to or stopped; and throws any goods overboard the conveyance is liable to forfeiture.

Uncustomed or prohibited goods offered for sale

Where a person offers for sale prohibited or uncustomed goods, the goods shall be forfeited and the person shall be liable, to a fine or a term of imprisonment or to both.

Concealment of goods

Where a person imports or exports, attempts or causes to be imported or exported concealed goods in any way to deceive an officer, or goods in a package does not correspond to the entry; the goods shall be liable to forfeiture and that person shall incur a penalty not exceeding three hundred percent of the duty payable on the goods.

Bribe

A person who:

- gives, offers or agrees to give or procure to be given, a bribe , gratuity, recompense or reward to an officer;

- agrees to give an unauthorised fee or reward to an officer; or
- induces or attempts to induce an officer to connive, to evade or to neglect the duty of that officer, commits an offence and is liable to a fine or a term of imprisonment or to both.

An officer who demands or takes bribe commits an offence and is liable to a penalty or a term of imprisonment or to both; and on proof to the satisfaction of the Commissioner-General, shall be dismissed from office.

Disclaimer

This document is designed to provide user friendly information and is by no means replacing the Customs Act, 2015 (Act 891).