



## Ghana : Import/Export Procedures

### Import Information

**Principal Port(s) :** Accra, Takoradi, Tema

**Language(s) :** English, African languages including : Akan, Mossi-Dagomba, Ewe and Ga.

**Religion :** Indigenous beliefs 38%, Muslim 30%, Christian 24%, other 8%.

**Weights and Measures :** Metric system.

**Electricity Supply :** 230/250V, single or 3-phase, 50 cycles AC.

**Currency (-IEC) :** 1 cedi (C) = 100 pesewas.

**International Direct Dialling Code(s) :** 00 233.

**Time :** GMT (1 hour behind BST).

**Public Holidays :** 1 January; 6 March; 1 May; 4 June; 1 July; 6, 25, 26, 31 December; in addition, the following which have variable dates : Good Friday; Easter Monday; Eid Al Fitr; Eid Al Adha.

**Chamber(s) of Commerce :** Ghana National Chamber of Commerce, Standard Chartered Bank Building, Kojo Thompson Road (P.O. Box 2325), Accra, Ghana, Tel. : 62427 & 62210, Telex : 2057 a/b COMM GH.

**Import Restrictions :** Certain products require a special permit, these are : specified pharmaceuticals, arms and ammunition, telecommunication equipment, chemicals and explosives. Public sector imports are channelled through the Ghana Supply Commission, P.O. Box M35, Africa, Tel. : 22818, Fax : 668452.

**Exchange Control :** Foreign exchange transactions by the private sector are carried out by authorised banks and Foreign Exchange Bureaus. Foreign exchange for official payments is administered by the Bank of Ghana.

**Bill(s) of Lading :** No special regulations. May be made out "to order". Weight/measurement details must be stated in Imperial and Metric units.

**Note :** The original freight account, officially receipted by the shipping company, must accompany all documents when payment is made through a bank.

**Consular Invoice(s) :** None.

**Commercial Invoices :** Combined with C/V for all goods. Forms Certificate of Value forms C.61 (No. 722) (prescribed for all goods, irrespective of origin), on the back of which Invoices are printed, or C.61 (No. 522) SITPRO aligned format as prescribed. Imports must be supported by the actual manufacturer's invoices as well as the supplier's/exporter's invoices in cases where the suppliers/exporters are not also the manufacturers, except in the following circumstances :

1. Where the exporter is a stockist he should amend Form C. 61 to read "stockist" in place of "manufacturer/supplier" and add "EX STOCK" to the heading.
2. Where the exporter submits his invoice and the manufacturer's invoice to his bank for the bank to certify that the exporter's invoice truly represents particulars of the goods and the selling price together with all charges up to the time of landing.

### Show on Invoices :

- a. Rate and amount of freight
- b. Individual measurements and weights of packages
- c. Freight rebates or discounts as a deduction from gross amount of freight
- d. A certificate that insurance has not been taken out
- e. The exact nature of each discount allowed.

Where goods are not invoiced c. & f. and importer pays freight or other charges in Ghana, details of such charges need not be shown by the supplier on his invoice. Invoices must not bear the clause "E. & O.E". Facsimile signatures are not accepted by Customs. Customs require 2 copies.



**Special Certificate(s) :**

1. Pre-shipment inspection (PSI) of imports has been replaced in Ghana by a destination inspection scheme to be operated under government contract by two companies :

**Gateway Services Limited** (for shipments arriving by sea)

Tel. : 00 233 21 775698/779610

Fax : 00 233 27 553522

**GSBV Co. Ltd.** (for shipments arriving by air or land)

Tel. : 00 233 21 242332/243475

Fax : 00 233 21 242331

2. Whisky importers require a Certificate of Age (minimum 3 years) as issued by **HM Customs** (C. & E. Form No. 96).

**Insurance :** Must be arranged in Ghana on shipments for government orders.

**Consular Fee(s) :** None.

**Marking of Goods :** Special regulations now exist for marking of food, drugs and other goods. There is a requirement for all goods to be marked with (among other things) a name or description of the goods, production identification numbers, any special storage or handling precautions, the country of origin/supply and the name of the maker or exporter. Regulations covering the labelling of chemicals, medicines and foodstuffs require special attention and may need to be discussed with the customer before an order is finalised. All labelling must be in English.

**Packing Material :** No restrictions, but the hot and humid climate should be considered when preparing shipments for this area.

**Marking of Cases :** No regulations.

**Air Freight :** Foregoing regulations apply.

**Postal Parcels :** Foregoing regulations apply. Com/I should be despatched in advance of parcels.

**Samples :** Genuine trade samples are admitted duty free under OGL provided quantities are not excessive. Temporary duty-free admissions of samples of value will be allowed against deposit or security provided re-exportation takes place usually within three months.

**Bank(s) :** Standard Bank of Ghana Ltd., Ghana Commercial Bank, Social Security Bank, Agricultural Development Bank, Cooperative Bank, National Investment Bank, Ecobank Ghana Ltd., Bank for Housing and Construction, Merchant Bank (GH) Ltd., Meridian BIAO Bank.

**Duties :** Assessed ad valorem on the CIF value.

**Trade Information**

**Main Industries :** Gold, cocoa, timber, tuna, bauxite, aluminium, manganese ore and diamonds.

**Main Products Exported :** Pineapples, peppers, and as above.

**International Trading Reputation :** The exporter will be paid in either US\$ or other foreign currency and the recipient of the goods will wire currency direct to the exporter's bank account.

**Major Trading Partners :** UK, Germany, US, Togo, Netherlands and Japan.

**Trade Agreements :** World Trade Organisation (WTO), signatory to the Lome Convention : A trade and aid agreement between the EU and 46 of Europe's former trading colonies. Member of ECOWAS the Economic Community of Western African States, which groups both anglophone and francophone states within the region.

**Trade and Customs Regulations :** Ghana currently has a harmonising commodity coding system. Goods arriving in the country may be assessed for liability for import tax based on weight, value or volume. There are certain goods which are rated higher to protect equivalent domestic products. Goods imported into the country must be covered by an Import Declaration Form (IDF). To clear goods through Customs the importer must adhere to the formalities of a commercial invoice, Bank of Ghana form and a pre-shipment inspection form. Ghana imposes strict controls on currency exchange and the import and export of gold, diamonds and other natural resources.

**VAT :** Generally a value added tax is imposed.

*(Source : Indo-African Chamber of Commerce & Industries, Mumbai)*