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Food and Agricultural Import Regulations and Standards - Narrative

FAIRS Country Report Annual

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Report Highlights:

This report was updated June 24, 2014 and the areas updated are:

Section II. Labeling Requirements were updated as indicated in the FDA Guidelines for the labeling of Pre-Packaged Foods.

Section VI: Other Regulations and Requirements and registration fees were updated

Section IX: Import Procedure, General import requirements and documentation has been updated.

Along with other ECOWAS countries, Ghana has committed to a region-wide system of the common

external tariffs (CET) to be implemented in January 2015. The CET tariff rate band are 0%, 5%, 10% and 20% plus fifth band 35% for products considered to be Special Goods for Economic Development. Some key US exports, such as rice will see a decrease in import duty from 20% to 10%, frozen meat will increase from 20% to 35%, while most machinery will increase from 0% to 5%. Chicks have moved from 0% to 5%. Agricultural inputs such as pesticides, fungicides, herbicides and seeds have moved from the current tariff rates of 0% to 5% band. Raw materials for further processing, however, are levied a duty of 10% (e.g. wheat).

"This report was prepared by the Office of Agricultural Affairs of the USDA/Foreign Agricultural Service in Accra, Ghana for U.S. exporters of food and agricultural products. While every possible care was taken in the preparation of this report, information provided may not be completely accurate either because policies have changed since it's preparation, or because clear and consistent information about these policies was not available. It is highly recommended that U.S. exporters verify the full set of import requirements with their foreign customers, who are normally best equipped to research such matters with local authorities, before any goods are shipped. FINAL IMPORT APPROVAL OF ANY PRODUCT IS SUBJECT TO THE IMPORTING COUNTRY'S RULES AND REGULATIONS AS INTERPRETED BY BORDER OFFICIALS AT THE TIME OF PRODUCT ENTRY."

Section I. Food Laws:

The Food and Drugs Authority (FDA) formerly Food and Drugs Board (FDB) is the Government of Ghana's (GOG) National Regulatory Authority with the responsibility of implementing Food and Drugs Law of 1992, (PNDCL 305B) and was established and became fully operational in August 1997. Part seven of the Public Health Act, 2012, Act 851 mandates the Food and Drugs Authority (FDA) to protect and promote public health by ensuring that food and drugs consumed in Ghana are wholesome and safe. The FDA thus regulates the manufacture, importation, exportation, distribution, use and advertisements of food, drugs, food supplements, herbal and homeopathic medicines, veterinary medicines, cosmetics, medical devices and household chemicals substances, tobacco and tobacco products with respect to ensuring their safety, quality and efficacy. All food products imported, advertised, sold or distributed in the country must first be registered with the FDA under Section 18 and 25 of the Food and Drugs law, 1992 (PNDCL 305B) and Section 4 (b) of the Food and Drugs (Amendment) Act 523, 1996. A certificate with a registration number is then issued with respect to the product. In addition only companies duly registered by the Registrar General's Department shall be permitted to import food and drugs.

According to the FDA (Food, Drugs) General Labeling Rules, 1992, "food" includes "any article manufactured, sold or represented for use as food or drink for human consumption, chewing gum and any ingredient which may be mixed with food for any purpose whatsoever". The review and amendment of the Food and Drugs law that was initiated last year is still ongoing. According to the FDA this review and amendments is to ensure that all food products, including animal feed and water, are included in the food law.

Since its inception, the FDA has enforced its food laws through the process of registration of products. In an effort to avoid food adulteration FDA undertakes inspection of food processing facilities in Ghana, destination inspection of imported products, verification of exports and post market surveillance. It is an offence punishable by law if anyone contravenes the provisions of existing food and drugs laws. Legally, failure to register any food item with the FDA means the product cannot be imported. The FDA may apply the following in the case of importation of unregistered products: re-exportation, destruction/confiscation and prosecution, or bringing the product into compliance with the law.

Section II. Labeling Requirements:

A. General Requirements

The General Labeling Rules, 1992, (L. I. 1514) of FDA require that food labeling be informative and accurate. However, Ghana uses the Codex Alimentarius standards to formulate its labeling requirements.

The minimum labeling requirements are:

- Labeling should be in English. An English translation must be shown on the label or package insert (where applicable) if it is in another language;
- Labeling shall be legible and shall be of indelible ink;
- Name of product – brand/common name and Generic name should be in bold letters;
- Provide Net mass/weight, Net volume or Drained Weight (for solids in liquid medium eg markerel in tomato sauce) of content- specifying essential ingredients in metric weight for solids, semi-solids and aerosols, and metric volume for liquids;

- The manufacturer/exporter's/agent name and complete address including location;
- The Country of origin must be provided on the product label. LI 1541 Ghana Standards Board (Food, Drugs and Other Goods) General Labeling Rule, 1992 Section 1(1) (i) states *No person shall offer for sale, sell, distribute, import or otherwise dispose of prepackaged food or drug, unless the food or drug is marked or labeled with-country of origin of the food or drug;*
- List ingredients (specific names of ingredients and/or E-numbers) by their common names in order of importance by weight. If the food is "standardized," the label must include only those ingredients, which are optional for that standard;
- Directions for use, if any;
- Provide the production "batch" or lot number;
- Provide date of manufacture of products;
- Provide Expiry date or Best Before or Use by date;
- Food additives and colors must be stated on the label. Spices, flavors and colors may be listed as such, without naming the specific material, but any artificial color or flavor should be identified as such;
- There is no additional labeling for U.S. food imports if the standard U.S. label addresses the above-mentioned items. Stick-on labels are not permitted;
- It is not a requirement in Ghana to include the FDA registration number on the product label.

NB

- All vegetable oils, both imported and locally produced, are to bear the plant source of the oil and labeled as such eg corn oil, ground-nut oil, sunflower oil, rapeseed oil, etc

Labels bearing 'No/low Cholesterol' or Cholesterol Free' on edible vegetable oils are still not acceptable. According to the FDA the declaration of "No/low cholesterol" in the labelling of edible vegetable oils is considered a misleading claim unless it is stated on the label that all vegetable oils are cholesterol free.

The FDA enforces the labeling laws at the ports of entry and manufacturing sites in the country. In addition FDA officials carry out routine inspections of imported goods at retail stores and outlets to ensure that labeling regulations are followed. There are no exceptions to the labeling regulations. Failure to comply with the labeling regulations will compel the FDA to prohibit the importation, distribution, sale or use of any food product, temporarily or permanently, as well as impose a fine of GHC 20,000 (about \$11764) against any product of a particular company for non compliance.

These are stipulated in the Guidelines for the labeling of Pre-Packaged Foods on FDA website:

www.fdaghana.gov.gh.

B. Requirements Specific to Nutritional Labeling

The FDA considers any special dietary food a "drug" if it helps in the "treatment, prevention, cure, mitigation or diagnosis of diseases in humans or animal". As such manufacturers must register such dietary food as medicinal products in compliance with FDA guidelines for registration of drugs.

- It is mandatory to label any prepackaged food item that has a nutritional composition;
- Manufacturers must provide documentary evidence to substantiate nutrition information and

- claims on product labels;
- Labels must contain directions for safe usage, handling and storage;
- Additional nutritional labeling information is voluntary;
- FDA accepts the standard U.S. nutritional fact panel.

Section III. Packaging and Container Regulations:

The Food and Drug (Amendment) Act 523 1996 Section 7 of PNDCL 305B stipulates that “food should be stored and conveyed in such a manner as to preserve its composition, quality and purity and to minimize the dissipation of its nutritive properties from climatic and other deteriorating conditions”.

The FDA has no specific regulations on packaging, waste disposal laws or product recycling regulations that impact on imported food products. The FDA does not impose any specific restrictions on packaging materials.

Importers and consumers prefer processed and high value products to be packaged in small to medium size packs that are affordable. In addition bulk shipment of products that can be repackaged locally is also preferred.

Section IV. Food Additives Regulations:

The food additive and contaminants regulations are based on Codex Alimentarius standards (vol. 1, 1991 pages 49-179) in its assessment of food safety. Ghanaian food additive regulations are specified in the GOG Food and Drugs Law, 1992, PNDCL 305B.

- No person may manufacture, import, advertise, sell or present any food item or beverage containing a non-nutritive sweetener for human consumption unless the product is "specified for special dietary usage";
- It is not permissible to add non-nutritive sweeteners in any food or beverage to be consumed by infants or children;
- Non-nutritive sweeteners, including saccharin and cyclamates, may be used in low-calorie, dietary foods/beverages;
- It is against the law to use Potassium Bromate as a flour improver for bread. Manufacturers are to use Ascorbic Acid as food additive;
- Effective July 1, 2005 all salts manufactured in Ghana or imported must be iodized.
- It is mandatory for all wheat flour and vegetable oils imported or locally produced in Ghana to be fortified with micro nutrients effective February 1, 2010 (Gazette No. 92).

The Legislative Instrument (LI) (Act 523) on the amendment of the food law was enacted by the GOG in November 6, 2009.

- All dairy products including baby milk containing melamine have been banned in Ghana. Although the regulation or guideline is yet to be released no milk product including baby foods containing melamine will be allowed into Ghana.

The ban on the sale of non-iodized salt is in compliance with the Food and Drugs Amendment Act (Act

523). Any person or company found to be in violation of any provision of the Food and Drug Law 1992, PNDCL 305B will be subject to a court penalty unit (the fine is not fixed) to be determined by the law court or imprisoned for not more two years or both. However, enforcement of this provision is being applied only to imported iodized salts. Thus both iodized and non-iodized salts continue to be sold in the open market.

FDA officials carry out routine inspection and analysis of imported foods at the port of entry and at the retail level. FDA has the mandate to seize and destroy any product found to be contaminated.

Section V. Pesticides and Other Contaminants:

Pesticide residue and contaminant levels in food are based on standards of the Codex Alimentarius Commission (Codex Alimentarius vol. 1, 1991: pages 1-146; 182-192). A certificate of analysis, which states the pesticide residue level and freedom from radioactive contaminants, must accompany all imported goods.

By law the FDA has the right to test and analyze any domestic or imported product at its laboratories to determine if the product is free of contamination. FDB officials carry out routine inspection and analysis of imported foods at the port of entry and at the retail level. FDB has the mandate to seize and destroy any product that is contaminated.

According to the Pesticide Control and Management Act (Act 528, 1996) 'no person shall import, export, manufacture, advertise, distribute, sell or use pesticides in Ghana unless the pesticide has been registered by the Environmental Protection Agency(EPA) in accordance with the Act'. The EPA is the lead authority in pesticide management and performs this role by liaising with other agencies such as the Plant Protection and Regulatory Services (PPRSD) of Ministry of Food and Agriculture that regulates and approves agricultural pesticides. The PPRSD is also a member of the Board of the FDA and assist the FDA in the regulatory activities.

Section VI. Other Regulations and Requirements:

A. General

Exporters may retain the services of a Ghanaian agent or distributor (though not required). However an association with a local representative who possesses a thorough knowledge of the Ghanaian market can be extremely beneficial. As such it is common for a good agent to be heavily committed or to represent several product lines. Thus care should be taken when approaching agents to ensure that they do not represent other exporters that may result in conflicts of interest.

The following documentation/registration is required if an agent is utilized:

- The Agent has a registered company or business with the capacity to affect a product recall if necessary;
- The Ghanaian importer/agent must provide proof of Power of Attorney from the manufacturer, which gives him/her authority to represent him/her on issues relating to the product;
- The original Power of Attorney must be notarized in the country of origin, signed by the Chairman or President of the company, stating names of the products to be registered;
- The Agent is to register the product with FDA valid for not less than five years;
- As a representative of the foreign manufacturer the local representative/agent can coordinate all

the registration processes for the imported food products. (See below)

FDA registration requirements:

An applicant shall, for the registration of imported prepackaged food:

- Purchase and complete the under listed forms
 - Imported Food Product Information Form (FDA/FM05/IM/02);
 - Warehouse Location Form (FDA/FM05/IM/03); and
 - Application for Registration as a Food Product Importer Form (FDA/FM05/IM/01) and where necessary;
 - Application for Dry Food Storage Facility License (FDA/FID/FM-DFW/2013/07);
 - Application for Cold Storage Facility License (FDA/FSD/FM-CFW/2013/07).
- Completed application forms should be submitted to the FDA in addition to the following:
 - Business Registration Certificate
 - Certificate of analysis performed in the country of origin must be provided. A comprehensive certificate of product analysis issued by the manufacturer indicating the name and designation of the analyst.
 - Submit Sanitary or Phytosanitary (SPS) Certificate where applicable;
 - Certificate of manufacture and free sale, issued by an accredited health authority,
 - Radiation certificate for food product where applicable;
 - Documentation substantiating any claim on health, nutrition, superlative, comparative, etc on the label; where applicable
 - Six (6) product samples of each product must be sent to the FDA for physical/laboratory analysis and vetting which takes about four to eight weeks.
 - A copy of product label; and
 - Total Registration fee as stated in the FDA fee schedule (non-refundable)
- All importers must submit the certificate of registration of brand name/ trademark, in the name of the owner of the trademark, to the FDA;
- The importer should present a letter of invitation for the inspection of the factory/warehouse stating the full location address of the manufacturer, name of contact person, current phone and fax numbers and E-mail address.
- Only company owners and/or competent company representatives with adequate knowledge of the company must complete the application form. Clearing agents are not allowed to complete the application form.

The FDA registration process involves a review of the manufacturing process, an assessment of food safety and quality, and confirmation of compliance with FDA labeling regulations. The registration of any food product with the FDA is a very slow process and can take between one or two months to be

completed from the date samples are submitted for laboratory tests. U.S. manufacturers/exporters wishing to sell their food products in Ghana should be aware of relevant requirements and regulations of the Customs Service mentioned in **section IX** of this report.

The Registration of a pre-packaged food is valid for three (3) years and must be renewed by the end of the third year. The registration shall be approved by the authority before any importation of the product, other than those used as samples for the purpose of this application, into the country. These guidelines can be found on FDA website: www.fdaghana.gov.gh

B. Expiry Dates

The Food and Drugs Act requires all food products should carry expiry dates and/or shelf life. The active ingredients should be specified on the packaging where applicable. The FDA regulation states that the expiry date should be "at least half the shelf life as at the time of inspection at the port of entry." This means that the inspection date (by FDA after custom clearing) until the expiration date of the product should be equal to or greater than half of the total shelf life of the product (date of production until expiry.) The FDA routine checks have been effective in ensuring that expired food products are removed from the shelves.

C. Registration Fees

The FDA came up with approved fees schedule following the parliament approval by Act 793 dated December 2009. In addition the FDA has revised the registration fee for vetting, processing and documentation of all imported food products. The Registration fee for all food product is GH¢ 500 (about \$166.67) to be renewed by the importer annually. Annual Importer registration is GH¢300 (about \$100) to keep the importer on the FDA register. Additionally, a warehouse inspection of GH¢300 (about \$100) per year has been introduced. (\$1=GHC3)

The inspection fees for food products and feed ingredients per consignment are as follows:

WEIGHT MT	Inspection fee in GHC	Inspection fee US\$	Period renewable
Above 10,000MT	5,000	1,666.67	Yearly
5001MT-10,000MT	2,500	833.33	Yearly
1001MT-5000MT	1,500	500.00	Yearly
501MT-1000 MT	1000	333.33	Yearly
251MT-500 MT	700	233.33	Yearly
51-250 MT	500	166.67	Yearly
Below 50	300	100.00	Yearly

Source: Food and Drugs Authority

The FDA also has the following requirements:

- A food product with different flavors will be registered as a group;
- No applicant will be allowed to register a food product in more than one name.

D. Prepackaged Food Products

The guidelines that regulate the sale of prepackaged food products in Ghana are as follows:

- All prepackaged food can be sold only if a label has been affixed to it;
- Any person who labels a prepackaged food product in a manner which is false, misleading or deceptive as regards its character, nature, value, substance, composition, merit, safety, quality, quantity or origin commits an offence;
- Manufacturers must provide a complete list of ingredients used in preparing the food item on the label in a descending order of their proportion. Provide recommended storage and handling conditions with the shelf life;
- Indicate on the label if a prepackaged food item has been treated with ionizing radiation and the nature of the ionizing radiation;
- Submit to FDA a Free Sale Certificate from a competent health authority from the country of product origin, that the sale of the product does not contravene the food laws of that country;
- FDA officials routinely visit retail outlets in the country to confirm that all imported food products are in compliance with local regulations.

E. Advertisement Requirements

- All advertisement and promotional materials (including the contents to be used) must be first approved by the FDA before they are utilized;
- An application to advertise a product must be submitted to FDA for approval. This approval is in addition to the Certificate of Registration of food product issued by the FDB that authorizes importation and sale in Ghana.

Exporters may advertise in the print and electronic media (Radio, TV), billboards, posters and point of sale displays.

Section VII. Other Specific Standards:

Ghana's Food Law has been revised to make it mandatory for wheat flour and vegetable oils imported or produced locally to be fortified with micro nutrients in order to address nutrient deficiencies among the citizenry. The Legislative Instrument (LI) (Act 523) on the amendment of the food law was enacted by the GOG in November 6, 2009. It is mandatory for all wheat flour and vegetable oils imported or locally produced to be fortified with micro nutrients effective February 1, 2010 (Gazette No. 92).

As a result manufacturers and importers of wheat flour and vegetable oils are advised to adhere to the Ghana Standards as follows:

1. All wheat and vegetable oils (locally produced and/or imported) are to be fortified in accordance to the following Ghana Standards:
 - i. GS 811: 2006 Cereals and Pulses-Specification for fortified strong wheat flour;
 - ii. GS 812: 2006 Cereals and Pulses-Specification for fortified soft wheat flour;
 - iii. GS 813: 2006 Animal and Vegetable fats and oils- Specification for fortified named vegetable

oils.

1. All Fortificant premix for the fortification of the above named food stuffs should conform to the Ghana Standards listed below:
 - i. GS 809: 2006 Standard specification for fortificant premix for wheat flour;
 - ii. GS 810: 2006 Standard specification for fortificant premix for vegetable oil.

These standards mandate that animal and vegetable oils be fortified with Vitamin A (blend of Vitamin A and D3) with a quantity of 10.0 mg/kg. They also mandate that strong and soft wheat flour be fortified with Vitamin A, Folic Acid, Vitamin B12, Thiamine, Riboflavin, Niacin, Iron and Zinc and other ingredients including Pyridoxine, L-Ascorbic acid, Azodicarbonamide and Sulphur Dioxide.

Mandated fortification of these two products (wheat flour and vegetable oil) is the first of its kind in Ghana. In June 2007, some wheat millers received three months free supply of micronutrients for the fortification of flour from the GOG. As a result of this and public awareness created in past years, some wheat millers and vegetable oil producers in Ghana have been fortifying their products. Despite this, the industry believes that mandatory fortification adds substantial costs to the production of flour and vegetable oils.

Section VIII. Copyright and/or Trademark Laws:

Ghana is a member of the World Intellectual Property Organization (WIPO), the Universal Copyright Convention (UCC) and the African Regional Industrial Property Organization (ESARIPO).

Manufacturers and traders are strongly advised to patent their inventions and register their trademarks in Ghana, and to do so through a patent or trademark agent. Fees for registration vary according to the nature of the patent, but local and foreign applications pay the same rate.

The Ghanaian system for patent and trademark protection is based on British law, and it was only in 1992 that the patent laws of the UK ceased to apply in Ghana. Local courts offer redress when infringements occur, though few cases have been filed in recent years.

The Copyright Act was passed in 1961 and the Trademark Act in 1965 (amended in 2004). The Copyright Administration in Ghana is responsible for patents, copyright and trademarks. Registration of a trademark permits the holder to have the exclusive right to use the registered mark for a specific product or group of products. Upon approval of a patent, the applicant is given the exclusive right to make, export, import, sell, use a product or apply a patented process.

The Copyright Act of 1965 (amended in 1970 and 2005) makes it a criminal offense to make counterfeit, reproduce, export, import, exhibit, perform, or sell any work without the permission of the copyright owner.

Section IX. Import Procedures:

A. Import Duties and Collections

The Customs Division of the Ghana Revenue Authority is the GOG institution responsible for the collection of import duty. In 2001 the Ghana TradeNet was established to provide a fully integrated customs management software connected over a network to various operators who interact with

Customs in the processing of import and export transactions to and from Ghana. Some of these operators include the banks, shipping companies, certification and licensing agencies as well as users of trade information.

The Ghana TradeNet is made up of two main components:

1. **The Ghana Customs Management System (GCMS)**, which provides the Customs Division with a fully integrated computerized system for the processing and management of Customs Declarations and related activities. This system is designed to work in an Electronic Data Interchange (EDI) environment, where Manifests and Single Administrative Documents (SAD) are electronically received and automatically processed. In 2003 Ghana moved away from the use of ASYCUDA in processing Customs Declarations. Instead Ghana adopted and modified a Direct Trader Input system (DTI) that provides for online submission of custom documents and duty payments.
1. **Ghana Community Network (GCNet)** is a platform enabling GCMS to share data and other relevant information with all the parties involved in the processing of trade documents and customs clearances. The GCNet operates a seamless electronic system that links all trade operators, revenue agencies, and regulatory bodies through a "Single Window" system. The current set up contrasts sharply with the pre-GCNet situation, when trade operators had to shuttle from one agency to the other, to process their trade and Customs transactions causing delays.

Utilizing GCNet/GCSM, consignments are being cleared within a week as opposed to an average of 2-3 weeks clearance time in the past.

B. Port Concessions and Destination Inspection Scheme

In March 2002, Ghana adopted a port concession by transferring port operations to private sector operators with the aim to significantly increase Ghana's cargo reception, storage, bonded warehousing and clearance capabilities, as well as providing consumers with a broader commercial choice. As such Ghana has become a cargo hub and transit route to land-locked Africa, attracting more external business through Ghanaian ports and borders.

Ghana abolished Pre-shipment Inspection effective, April, 1, 2000, and replaced it with the Destination Inspection Scheme [DIS] backed by computerized risk management, X-ray scanning and physical inspection. Now all exports to Ghana are subject to Destination Inspection unless specifically exempted by the Ministry of Trade and Industry. There are no threshold exemptions hence all imports are subject to inspection, regardless of their value. Inspection charges are currently pegged at 1% CIF value. The GOG has appointed two companies to provide destination inspection in Ghana: Gateway Services Limited (GSL) is responsible for sea freight and Ghana Standards Board and Bureau Veritas (GSBV) is responsible for shipments arriving by air and land.

The destination inspection companies offer an informed opinion on the classification and value of the consignment to Customs by issuing a Final Classification and Valuation Report (FCVR)

The report is only an opinion and Customs being the final authority may accept, reject or modify it as appropriate.

In addition, depending on the imported goods, clearances may require the approval of FDA, Veterinary Services, Ghana Standards Board, National Drug and Narcotics Board and other agencies at the ports of Ghana.

General Import Requirements: The following import requirements are for general guidance. Importers are required to:

- Obtain original Bill of Lading/Airway Bill from the supplier;
- Obtain attested proforma invoice from the supplier;
- Obtain a Packing List;
- Final Classification and Valuation Report (FCVR) from the Gateway Services (GSL) or Ghana Standards Board and Bureau Veritas (GSBV);
- Obtain an Import Declaration Form (IDF) from the Ministry of Trade and Industry;
- Tax Clearance Certificate from the Domestic Tax Revenue Division issued in the name of the importer or 1% CIF fee;
- Tax Identification Number (TIN) from the Ghana Revenue Authority;
- Permit or License from the appropriate Ministry/Agency Department as applicable for restricted goods;
- Appropriate letter of Exemption from payment of Duty and /or taxes as applicable.

The destination inspection procedure is as follows:

- Submission of Import Declaration form (IDF), Bill of Lading, Invoices and Packing List Supplementary Information Document (SID) and Tax Identification Number (TIN) Certificate to the appropriate Destination Inspection Company, (GSL or GSBV) for the issuance of a Final Classification and Valuation Report (FCVR) 21 days before the arrival of goods;
- Obtain a Tax Identification Number [TIN] form from the Internal Revenue Service

[IRS], if you are a first time importer;

- Submission of application to appropriate Ministry/Department/Agency for relevant License/Permit/Exemption;
- Electronic submission of declaration (Final documents);
- Payment of Duties and Taxes at designated Banks;
- Subject yourself and goods to Customs documentary and physical verification as may be determined;
- Release and/or further processing depending on regime;

C. Documentations, Export and Customs Clearing

Procedural Steps:

There are various stages in the customs clearance processes of cargo from the ports of Ghana. The

clearance process starts with the valuation of the cargo, declaration of cargo data on to the GCNET, payment of duty and other relevant cargos, verification at the Compliance Section of CEPS, release by the Shipping Agent, delivery by Ghana Ports and Harbors Authority (GPHA) and CEPS physical examination or scanning of cargo before cargo is allowed to exit the port.

Importers must appoint a licensed Customs House Agent/clearing agent (Legislative Instrument 1178 1978) with a credible reputation for the clearance of cargo at any freight station in Ghana. The Clearing agent will do the following on your behalf:

Valuation Stage:

All consignments imported into the country must be valued for tax and other purposes.

- Submit the final invoice, Import Declaration Form (IDF) from the Ministry of Trade & Industry, a copy of the Bill of Lading and Packing list (itemizing the value of the packages) two weeks before arrival of vessel to the designated Destination Inspection Company [DIC] for preparation of the Final Classification and Valuation Report (FCVR). The FCVR contains an assessment of the Dutiable Value, Import duty and VAT of the consignment;
- Pick up the Final Classification and Valuation Report [FCVR] from the DIC. Containerized cargo selected for scanning through the Risk Management System procedure of the Destination Inspection Companies is also indicated in the FCVR.

Tax Identification Number (TIN)

- Obtain a Tax Identification Number [TIN] form from the Internal Revenue Service

[IRS], if you are a first time importer. Importers require Tax Identification Number (TIN) for Customs clearance of commercial goods. The TIN is a unique identification number generated by the Internal Revenue Service for every tax payer. This number has to be quoted in the entry that the importer or his representative would send the GCNET copy. Without a TIN, customs clearance of cargo from the port is not allowed.

Entry of Cargo Data onto GCNET

- Submit a declaration on the cargo electronically to through the GCNet to the Ghana Customs Management System (GCMS). The declaration includes:
 - i. Declaration regime (commercial or for domestic use);
 - ii. Consignee Name of vessel;
 - iii. Date of arrival of vessel;
 - iv. Number of packages Delivery terms (e.g. CIF, FOB, EX WORKS);
 - v. Total Invoice Value (TIV) as determined by Customs or Destination Inspection Company (Breakdown of the TIV into FOB, freight and Insurance);
 - vi. Break-down of Items per consignment Commodity code of the items (10 digits);
 - vii. Customs Procedure Code (CPC) of commodity (this indicates whether Consignment is dutiable, free Exempt etc.);
- When customs validates the entry, the GCMS generates and sends a response, commonly referred to as a Declaration, to the front end declarant. The Declaration indicates all the duties and taxes that have to be paid on the consignment and the name of the Customs Officer to verify

the declaration.

Payment of Duty

- Submit a signed Customs Declaration (hard copy) from GCMS, and attach all supporting documents such as the Bill of Lading, the Attested Invoice, the IDF, the FCVR, the Packing List, an IRS Certificate as well as other relevant permits and documents, at either of the GCNet participating banks (i.e. ECOBANK, Ghana Commercial Bank) and make payment. Special Bank Receipts are given to importers or their representatives to acknowledge payment.

Verification

- A hard copy of the Customs Declaration, the Bank receipt, and Bill of Lading the Attested Invoice, the IDF, the FCVR, the Packing List, an IRS Certificate as well as other relevant permits and documents are submitted to the designated Officer at Customs Compliance Section for Verification of the documents and receipts;
- When no discrepancy is found, the cargo is ruled for First Release [i.e. 'prior to physical examination] or Final Release [i.e. without physical examination];
- Get release from Shipping line by submitting the Customs Declaration (hard copy), the Bank receipt, and Bill of Lading, the Attested Invoice, the IDF, the FCVR, the Packing List, and all other relevant permits and documents and /or Delivery Order (DO) (earlier purchased from the Shipping Agent, with relevant information typed on it by Clearing Agent) to the Shipping Agents. Pay administrative charges and demurrage (where applicable). This is to facilitate preparation of the cargo for physical examination pending release or immediate release as recommended by the Customs Compliance Office;
- The Delivery Order, (DO) which is in triplicate (green, pink and white or yellow) copies, must contain information such as the name of the consignee, name of vessel, date of arrival, port of loading and the particulars of cargo as indicated in the bill of lading. Other information that must be provided on the delivery order include the Customs House Agent handling the cargo, the bill of lading number; the container number; the seal number and the rotation number of the vessel. The Shipping Agent, on receipt of the documents, then prepares the bill for the consignment.
- Submit the released Delivery Order (DO) (stamped and endorsed) and Customs Declaration (Hard copy) to the Receipt Delivery Service Provider/port/SCL and pay handling charges, rent, un stuffing and reshuffling charges (where applicable) for cash delivery invoice (CDI) to be issued;
- Customs Officer will release the cargo on the Declaration (Hard copy) and electronically send via the GCnet to the GCMS that the cargo is released;
- Effect payment of the relevant Ghana Ports and Harbors Authority (GPHA) charges at the port;
- Delivery Tally sheet or Waybill would be issued by the Port to enable the cargo to be loaded onto a truck and exit the port.
- Present Declaration and accompanying documents and copies of the way bill to the Customs at the port exit gate to confirm clearance on the GCMS. GPHA security and Police detailed at the gate also check the waybill covering the goods before the goods leave the port.

Scan Option

- If your container is to be scanned, then deposit the declaration, Delivery Order (DO) and the Interchange [evidence of dropping container on the truck] at the Customs office at the Scanning Area;
- Pick up your Scan number [appointment sheet] from the Scan operations office;
- Present the Appointment sheet to the Check-In Agent at the entrance of the scanner;
- Confirm final clearance of container after the scan at the Customs office at the scanning.

D. Documentation

The documentation process for all imports is as follows:

- Import Declaration Form (IDF) covering the goods should be completed and signed by the importer and submitted before importation of goods;
- Single Administrative Document (SAD), a customs form designed for all customs transactions including imports and exports, must be completed and submitted to Customs;
- Shipment Notification Forms: the importer needs to complete Ghana Shippers Council Shipment Forms for sea shipment;
- Insurance: Insurance coverage should be obtained in Ghana but it is not a pre-condition for importation. However the importer has to produce evidence of an insurance policy before banks will agree to open a letter of credit.

Other Documents supporting customs entry forms are:

- a. Suppliers Invoice: this must be in duplicate and attested;
- b. Packing list;
- c. Bill of Lading / Airway Bill/Parcel Post delivery;
- d. The inspection agency shall, pursuant to the inspection, issue one of the following reports of findings:

-Final Customs Valuation Report (FCVR) if the inspection yields a satisfactory result;

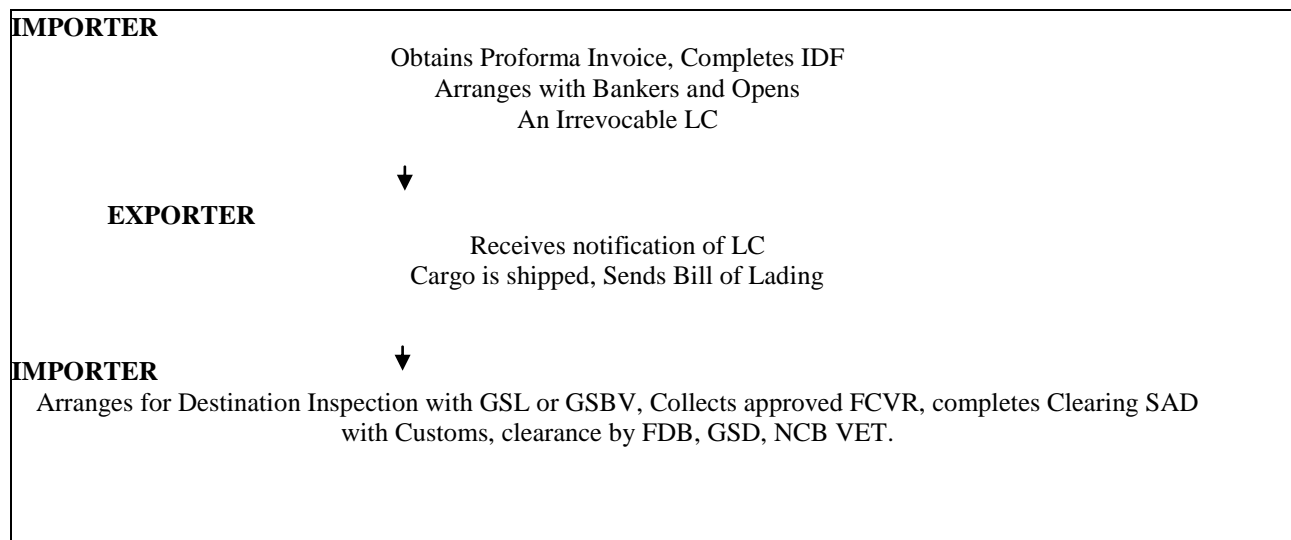
- A Gateway Lock (GWL) if the inspection reveals discrepancies which cannot be rectified by the importer ;

- The importer must present his original copy of the FCVR to the Customs Division at the time of clearing the goods;
- At the same time, the importer shall pay to Customs the total duties and taxes of CIF value of the goods;
- Special Requirements: Foods, Drugs, and some other goods imported into Ghana are required to be clearly marked or labeled as required by the General Labeling Rules, 1992, (L.I. 1514);
- Inspections and clearances by FDB, Ghana Standards Board (GSB), the Ghana Narcotics Control

Board (NCD), Veterinary Service (VET) and other agencies stationed at the ports;

Import Procedure can be located on the GPHA website: www.ghanaports.gov.gh

E. Flow Chart: Import Documentation Procedures



F. Duty

Along with other ECOWAS countries, Ghana has adopted the common external tariff (CET) in which would be implemented in January 2015. The tariff rates of 0%, 5%, 10%, 20% would now have a fifth band of 35%. This was released by the Ministry of Finance and published in the Business and Financial Times (Monday September 1, 2014).

The CET will result in significant changes in the current import tariff regime, affecting imported products such as rice, poultry and agricultural machinery. Some key US exports, such as rice will see a decrease in import duty from 20% to 10%, frozen meat will increase from 20% to 35%, while most machinery will increase from 0% to 5%. Chicks have moved from 0% to 5%. Agricultural inputs such as pesticides, fungicides, herbicides and seeds have moved from the current tariff rates of 0% to 5% band. Raw materials for further processing, however, are levied a duty of 10% (e.g. wheat). A general exemption from payment on the import duty can be granted on items such as ingredients for the manufacture of poultry feeds, if certified as such by the Ministry of Agriculture.

The Structure of ECOWAS CET

Category	Percentages	Description of Goods
1	0	Essential goods

2	5	Goods of primary necessity, basic raw materials
3	10	Intermediate inputs
4	20	Finished goods
5	35	Special Goods for Economic Development

Other taxes follow:

- Value Added Tax (VAT) is 15%;
- National Health Insurance Levy (NHIL) is 2.5% to be collected by the VAT Secretariat;
- Export Development and Investment Fund Levy (EDIF) is 0.5%;
- Inspection fee of 1%;
- ECOWAS Levy 0.5%;
- Ghana Customs Network (GCNET) of 0.4%.

G. Method of Payment

Letters of Credit (LC) are generally accepted as the method used in the payment of imported goods. The LC can be irrevocable or confirmed. Due to delays most importers utilize inter-bank wire transfers for the payment of their imported goods. The exporter simply ships the items to the importer upon receipt of his bank transfer payments. This method has been helpful in speeding up the process.

To establish an LC a Bank may require a signed proforma invoice (attested), IDF, pre-shipment notification from the Ghana Shippers Council, and Marine insurance (normally covered in Ghana but not a precondition). This is a tedious and long process and could take more than two weeks. Upon receipt of the bank transfer the cargo is then shipped to Ghana. The shipment time by sea from the United States to Ghana on the average takes three weeks. Air transport is about a day. It is advised that confirmed, irrevocable letters of credit opened by Ghanaian banks with correspondent banks in the United States be used to guarantee payment. U.S. exporters may wish to contact the Agricultural Affairs Office of USDA in Accra for assistance in locating reputable representatives and/or importers for their products.

Appendix I. Government Regulatory Agency Contacts:

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Appendix II. Other Import Specialist Contacts:

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