

**egrity. Fairness. Service.**



# **IBAG MEETING**

**Presentazione fatta il 27 aprile 2017**

**da Mr. Yaw Boakye- Agyemang,**

**Assistant Commissioner, (Import and Export)**

**Ghana Revenue Authority, Customs Division**



# **FUNCTIONS OF CUSTOMS**



1. Fair and Accurate Revenue Collection – Economic Prosperity
2. Trade Facilitation - Economic Development
  - a. Pre-Arrival Assessment
  - b. Advance Ruling
  - c. Post Clearance Audit
  - d. Authorised Economic Operator (Gold Card)
  - e. Risk Management
  - f. Single Window
3. Community Protection (Public Health and Safety through suppression of illicit trade)
4. National Security (through prevention and detection of smuggling of restricted, prohibited and strategic goods)



# CUSTOMS DUTY LEVEL

1. 0% - Social goods/other special goods. e.g. Pharmaceutical products (medicaments), Printed books, Fertilizer.
2. 5% - Raw materials (Primary); organic chemicals/ inorganic chemicals
3. 10% - Intermediate Products, e.g. Twine, Cordage, Ropes and Cables/Rubber or Plant.
4. 20% - Finished products, TV Sets, Fans, Automotive Accumulator
5. 35% - Special Goods for Economic Development. e.g. Mineral waters, aerated waters



# CUSTOMS DUTY LEVEL

1. Import Vat – 15% (Duty + CIF)
2. National Health Insurance Levy – 2.5% (Duty + CIF)
3. Exim Levy – 0.75% of CIF
4. ECOWAS Levy – 0.5% of CIF
5. Unrecorded Media – 20% of CIF
6. Special Import Levy – 2% (except petroleum and fertilizers)
7. Inspection Fee – 1% of CIF
8. Processing Fee – 1% of CIF
9. Network Charges (GCNet) – 0.4% of FOB
10. Examination Fee for used vehicles – 1% of CIF



# GOODS ADMISSIBLE AT CONCESSIONARY DUTY RATES WHEN IMPORTED BY MANUFACTURERS

TARIFF NO.	COMMODITY DESCRIPTION	RATE OF DUTY
9801.10.00.00	Raw materials of base metal for the manufacture of agricultural implements and machinery	0%
9801.20.00.00	Raw materials for the manufacture of machetes	0%

# GOODS ADMISSIBLE AT CONCESSIONARY DUTY RATES WHEN IMPORTED BY MANUFACTURERS



TARIFF NO.	COMMODITY DESCRIPTION	RATE OF DUTY
9801.30.00.00	Raw material for the manufacture of fishing nets and fishing ropes	0%
9801.40.00.00	Steel wire for the manufacture of hexagonal wire netting	5%



# GOODS ADMISSIBLE AT CONCESSIONARY DUTY RATES WHEN IMPORTED BY MANUFACTURERS

TARIFF NO.	COMMODITY DESCRIPTION	RATE OF DUTY
9801.50.00.00	Raw materials for the manufacture of disinfectants, fungicides, weed killers, rodenticides, anti-sprouting products, plant growth regulators	0%
9802.00.00.00	Raw material, for the manufacture of evaporated milk including tin plates for the manufacture of cans for packaging	5%

# GOODS ADMISSIBLE AT CONCESSIONARY DUTY RATES WHEN IMPORTED BY MANUFACTURERS



TARIFF NO.	COMMODITY DESCRIPTION	RATE OF DUTY
9803.10.00.00	Raw materials including packaging materials for the manufacture of pharmaceutical products	0%
9803.20.00.00	Raw materials for the manufacture of containers for pharmaceutical products	0%





# GOODS ADMISSIBLE AT CONCESSIONARY DUTY RATES WHEN IMPORTED BY MANUFACTURERS

TARIFF NO.	COMMODITY DESCRIPTION	RATE OF DUTY
9804.10.00.00	Raw materials for the manufacture of mosquito coil	0%
9804.20.00.00	Polyethylene materials for the manufacture of mosquito nets	0%

# GOODS ADMISSIBLE AT CONCESSIONARY DUTY RATES WHEN IMPORTED BY MANUFACTURERS



TARIFF NO.	COMMODITY DESCRIPTION	RATE OF DUTY
9805.10.00.00	Raw materials for the manufacture of pipes and tubes of plastics	5%
9806.10.00.00	Materials for processing of timber; prospecting for other natural products; and manufacturing of related products	5%



# GOODS ADMISSIBLE AT CONCESSIONARY DUTY RATES WHEN IMPORTED BY MANUFACTURERS

TARIFF NO.	COMMODITY DESCRIPTION	RATE OF DUTY
9807.00.00.00	Inputs (such as dye stuff, chemicals, grey baft) for the production of textiles	0%
9808.00.00.00	Raw materials for the manufacture of corrugated roofing sheets	5%



# GOODS ADMISSIBLE AT CONCESSIONARY DUTY RATES WHEN IMPORTED BY MANUFACTURERS

TARIFF NO.	COMMODITY DESCRIPTION	RATE OF DUTY
9809.00.00.00	Billets, waste and scrap of iron for the manufacture of iron rods	5%
9810.00.00.00	Materials for the manufacture of building materials and asbestos, approved by the Commissioner	5%

# GOODS ADMISSIBLE AT CONCESSIONARY DUTY RATES WHEN IMPORTED BY MANUFACTURERS



TARIFF NO.	COMMODITY DESCRIPTION	RATE OF DUTY
9811.00.00.00	Materials for the manufacture or assembly of bicycles and other cycles	0%
9812.00.00.00	Materials not elsewhere specified in this Chapter, including packaging materials not locally available, approved by the Commissioner	5%



# IMPORT EXCISE

COMMODITY DESCRIPTION	RATE OF DUTY
Waters including natural or artificial mineral waters and aerated waters	17.5%
Waters including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured - Fanta, coca cola	17.5%



# IMPORT EXCISE

COMMODITY DESCRIPTION	RATE OF DUTY
Beer made from malt	47.5%
Wine of fresh grapes e.g. sparkling wine	22.5%



# IMPORT EXCISE

COMMODITY DESCRIPTION	RATE OF DUTY
Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	22.5%
Fermented beverages (Cider, Perry, Mead)	47.5%
Ethyl Alcohol (undenatured) not for medical, pharmaceutical or scientific purpose	25%





# IMPORT EXCISE

COMMODITY DESCRIPTION	RATE OF DUTY
Ethyl Alcohol and other spirits denatured of any strength	10%
Spirituos beverages: brandy, whiskies, rum, gin, vodka, liqueurs and cordials	25%
Cigars, cheroots, cigarillos and cigarettes of tobacco or of tobacco substitutes	175%
Other manufactured tobacco. (smoking tobacco, whether or not containing tobacco)	150%

# ECOWAS TRADE LIBERALIZATION SCHEME



## ABSOLUTE PROHIBITIONS

1. Animals and carcasses infected with disease
2. Beads of inflammable celluloid
3. Coffee, raw imported overland/waterways
4. Coin not up to standard
5. Food contaminated
6. Knuckle dusters and life preservers
7. Literature, scandalous
8. Money base or counterfeit
9. Obscene articles
10. Weapons, dangerous
11. Goods prohibited by any laws

# ECOWAS TRADE LIBERALIZATION SCHEME



## CONDITIONAL PROHIBITIONS

### 1. Currency

*a licence is required from the Bank of Ghana*

- i. Bank Notes
- ii. Bank Coins
- iii. Traveler's cheques
- iv. Electronic Units of Payment
- v. Security

# ECOWAS TRADE LIBERALIZATION SCHEME



## CONDITIONAL PROHIBITIONS

### **2. Diamonds (rough or uncut diamonds)**

*a Kimberly process certificate is required from the Ministry responsible for mines.*

### **3. Goods bearing designs and imitation money**

*A licence from Ministry of Finance*

### **4. Gambling Machines**

*A permit required from the Gaming Commission*

### **5. Plant; plant product**

*A permit is required from the Ministry of Food and Agriculture*

# ECOWAS TRADE LIBERALIZATION SCHEME



## CONDITIONAL PROHIBITIONS

### **6. Arms and Ammunition**

*Ministry of Interior*

### **7. Handcuffs**

*Ministry of Interior*

### **8. Machines for duplicating keys**

*Ministry of Interior*





**THANK YOU**

