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Report Highlights:

The 2020 FAIRS report provides up to date information on the regulations and procedures for the importation of food and agricultural products to Ghana. Imports of poultry and poultry products from five European countries are banned. Ghana has announced a new export requirement for Poultry & Poultry products and Beef & Beef products. Effective Jan 02, 2020, all FSIS export certificates accompanying these products must be signed by a FSIS veterinarian, and the veterinary degree (DVM or equivalent) indicated after the signature.

Disclaimer: This report was prepared by the USDA/Foreign Agricultural Service's Office of Agricultural Affairs in Accra, for U.S. exporters of domestic food and agricultural products. While every possible care has been taken in the preparation of this report, information provided may not be completely accurate either because policies have changed since its 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 products 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.

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Executive Summary

Ghana maintains an open trade environment towards U.S. agricultural food products. Still, the Ghanaian government continues to resort to a non-transparent import licensing regime that limits imported products such as poultry products, as a means of protecting domestic poultry producers.

Ghana imported $2 billion of agricultural and related products in 2019. Imports from the United States ($135 million) constituted about seven percent of the total import value.

In an effort to ensure a coordinated food safety control system that provides for food safety and protection of public health, a national food safety policy was adopted in March 2015. The policy is envisaged to foster closer collaboration between stakeholders in agriculture, trade, human health, animal health, tourism and standardization among others. Ghana's key objective is to strengthen food safety, prevent, and control both food and water-borne diseases.

With parliamentary approval, the FDA has revised its fees and charges schedule, and has introduced verification fee for imported regulated products as new revenue item.

Currently there is a ban on the importation of live birds (including day-old chicks), hatching eggs, poultry and products (including frozen chicken) as well as poultry feed from the Netherlands, Germany, Russia, Denmark and the United Kingdom due to confirmed cases of Highly Pathogenic Avian Influenza subtype H5N8 in those countries.

An e-customs clearing system that processes documents and payments through a single window platform has been deployed at Ghana's ports, to infuse efficiency and transparency into the cargo clearing operations.

SECTION I: FOOD LAWS

Fundamentally, Ghana has five general food laws that provide guidance to national regulatory bodies responsible for food safety. These are:

- The Food and Drugs Law of 1992 (PNDCL 305B),
- The General Labeling Rules, 1992, (Legislative Instrument (L. I.) 1541)
- The Food and Drugs (Amendment) Act 523, 1996,
- The Public Health Act, 2012, Act 851, and
- The FDA's revised fees and charges (L.I. 2386, 2019)

The Food and Drugs Authority (FDA) is the Government of Ghana's (GOG) national regulatory authority responsible for implementing the Food and Drugs Law of 1992, (PNDCL 305B). The FDA was established and became fully operational in August 1997. Part seven of the Public Health Act, 2012, Act 851 mandates the FDA to protect and promote public health by ensuring that food and drugs consumed in Ghana are wholesome and safe. Therefore, the FDA regulates the manufacture, import, export, distribution, use, and marketing of food, drugs, food supplements, herbal and homeopathic medicines, veterinary medicines, cosmetics, medical devices, household chemicals, and tobacco products with respect to ensuring their safety, quality and efficacy. The FDA ensures that imported and locally manufactured food products meet the standards set by the Ghana Standards Authority (GSA). The GSA is the national statutory body responsible for the development and promulgation of Ghana Standards. It lays down the essential requirements to which food commodity must conform.

All food products imported, advertised, sold or distributed in Ghana must first be registered with the FDA under Sections 18 and 25 of the Food and Drugs Law of 1992 (PNDCL 305B) and Section 4 (b) of the Food and Drugs (Amendment) Act 523, 1996, respectively. The Legislative Instrument (L.I.) (Act 523) on the amendment of the food law was enacted by the GOG on November 6, 2009. A certificate with a registration number is then issued for each product. In addition, only companies duly registered by the Registrar General's Department shall be permitted to import food and drugs.
The Food Safety Division (FSD) executes FDA's mandate to protect public health and safety through the regulation of the food service industry, the control of meat production, as well as assuring the safety of genetically engineered organisms for food, feed and processing. FSD also provides technical support to the food industry to promote the production of safe and quality food through the application of contemporary food safety management systems.

According to the FDA General Labeling Rules of 1992, "food" is defined as "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 initiated in 2015, is still ongoing. According to the FDA, this review is to ensure that all food products, including animal feed and water, are included in the food law.

In March 2015, Ghana adopted a new National Food Safety Policy in an effort to protect consumers and ensure that traded food items are indeed safe. The FDA envisages that this policy will foster close collaboration between stakeholders in agriculture, trade, human health, animal health, tourism and standardization to strengthen food safety, prevent, and control food and water-borne diseases. This policy is supported by the World Health Organization (WHO) and the Food and Agriculture Organization (FAO).

Since its inception, the FDA has enforced its food laws by registration of products. To help avoid food adulteration, FDA inspects food processing facilities, destination inspection of imported products, and verifies exports and post market surveillance. It is a punishable offence by law to contravene 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. 1541) of GSA require that food labeling be informative and accurate. Ghana uses the Codex Alimentarius standards to formulate its labeling requirements. The minimum labeling requirements are as follows:

- 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, e.g. mackerel in tomato sauce) of content. Essential ingredients should be specified in metric weight for solids, semi-solids and aerosols, and metric volume for liquids;

- The manufacturer/exporter/agent's name and complete address, including location;

- The country of origin must be provided on the product label. L.I. 1541 Ghana Standards Authority (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 descending order of predominance by weight. If the food is "standardized," (i.e. there is a corresponding GSA-issued standard for the food) the label must include only those ingredients, which are optional for that standard and including directions for use, if any;
    a. Provide the production "batch" or lot number;
    b. Provide date of manufacture of products;
    c. Provide Expiry, Best Before, or Use By date;
    d. 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;
    e. 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;

f. It is not a requirement in Ghana to include the FDA registration number on the product label.

IMPORTANT NOTE: All vegetable oils, both imported and locally produced, are to bear the name of the plant used in producing the oil and labeled as such, for example corn oil, ground-nut oil, sunflower oil, rapeseed oil etc. Labels bearing 'No/low Cholesterol' or Cholesterol Free' on edible vegetable oils are still prohibited. According to the FDA, the declaration of "No/low cholesterol" on the label of edible vegetable oils is considered a misleading claim unless it is stated on the label that all vegetable oils are cholesterol free. FDA will either remove products from the shelf or ask the importer to re-label the vegetable oil as required.

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 against any product of a particular company for non-compliance. As a past example, one of the leading retail shops in Accra was ordered by the FDA to remove a consignment of vegetable oil from their shelves that had 'no cholesterol' on the label.

For more information, please review FDA's Guidelines on Labeling Pre-Packaged Foods at www.fdaghana.gov.gh

B. Other Specific Labeling Requirements

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. Those labels must contain directions for safe usage, handling and storage. Additional nutritional labeling information is voluntary.

SECTION III: PACKAGING AND CONTAINER REGULATIONS

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

The Food and Drugs (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 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 and for one-time use. Additionally, bulk shipments of products that can be repackaged locally are also preferred.

SECTION IV: FOOD ADDITIVE REGULATIONS

Ghana's 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, which includes the following:

- 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 to 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 a food additive;

- 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);

- All dairy products containing melamine, including baby formula, are banned in Ghana;

- Effective July 1, 2005, all salts manufactured in Ghana or imported must be iodized. Although iodized salts are being sold on the market, this regulation is yet to be fully implemented.

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 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. Domestic non-iodized salts continue to be produced and sold in the open market, meaning both iodized and non-iodized salts are available in the open market.

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.

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 it has been registered by the Environmental Protection Agency (EPA) in accordance with the Act". The Ghanaian 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 Directorate (PPRSD), under the Ministry of Food and Agriculture (MoFA), which regulates and approves agricultural pesticides.

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. 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 that is contaminated or otherwise noncompliant.

SECTION VI: OTHER REQUIREMENTS, REGULATIONS AND REGISTRATION MEASURES

A. General Requirements

Exporters to Ghana may retain the services of a local agent or distributor, although not required. An association with a local representative who possesses a thorough knowledge of the Ghanaian market can be beneficial. As such, it is common for a good agent to represent several product lines. Thus, exporters should ensure that their selected agent does not represent other exporters in order to help avoid conflicts of interest. The following documentation and registration are 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 should register the product with FDA, which will be valid for not less than five years; and
- As a representative of the foreign manufacturer, the local representative/agent can coordinate all the registration processes for the imported food products.

B. Registration Requirements

To meet FDA registration requirements for the import of prepackaged food, the applicant must complete the below forms:

- [if applicable] Application for Registration as a Food Product Importer Form (FDA/FM05/IM/01);
- Imported Food Product Information Form (FDA/FM05/IM/02);
- Warehouse Location Form (FDA/FM05/IM/03);
- [if applicable] Application for Dry Food Storage Facility License (FDA/FID/FM-DFW/2013/07); and
- [if applicable] Application for Cold Storage Facility License (FDA/FSD/FM-CFW/2013/07).

For further information and to access the forms visit the FDA website at: www.fdaghana.gov.gh

In addition to the needed application forms, the individual or company must submit the following:

- Business Registration Certificate;
- Sanitary or Phytosanitary (SPS) Certificate, where applicable;
- Certificate of manufacture, free sale, and/or Food and Drug Administration's Certificate to a Foreign Government , issued by an accredited health authority,
- Certificate of Analysis for each product and variant, where applicable (*should be endorsed by authorized officer)*
- Radiation certificate for food product, where applicable;
- Documentation substantiating any claim on health, nutrition, superlative, comparative, on the label, where applicable;
- A copy of product label (model label)
- Two (2) product sample units of each product must be sent to the FDA for physical/laboratory analysis and vetting, which takes about four to eight weeks;
- Total Registration fee (non-refundable) as stated in the FDA fee schedule. Current fees and charges schedule is available online at: www.fdaghana.gov.gh

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 also present a letter of invitation for the inspection of the factory/warehouse in Ghana 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 such forms*.

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 to two months to be completed from the date samples are submitted for laboratory tests. U.S. manufacturers and exporters wishing to sell their food products in Ghana should be aware of relevant requirements and regulations of the Customs Division of the Ghana Revenue Authority mentioned in **Section IX** of this report. The registration of a pre-packaged food is valid for three years and must be renewed before the end of the third year. The registration must be approved by the FDA 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 the FDA website: www.fdaghana.gov.gh

C. Expiry Dates

The Food and Drugs Act requires that all food products carry expiry and/or shelf life dates. Where applicable, the active ingredients should be specified on the packaging. 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 clearance) 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's routine checks have been effective in ensuring that expired food products are removed from the shelves.

D. Registration Fees

Following parliamentary approval of Act 793 (2009), Fees and charges (amendment) instrument L. I. 2228 (2013), the FDA established an approved fee schedule for food products and feed ingredients. The non-refundable registration fee for vetting, processing and documentation of all imported food products are revised from time to time.

In 2019, the FDA proposed substantial changes to fees and charges for imported food and beverage products; FDA's revised fees and charges (L.I. 2386, 2019). These changes were reviewed and approved by the Parliament of Ghana in early 2020, purportedly making the registration of regulated products cheaper. A new feature of the revised fees and charges schedule is the introduction of a verification fee for all imported regulated products, which is calculated as a percentage of the CIF value of the product, and ranges between 0.80% and 1.30%. This new fees and charges schedule can be accessed from the FDA's well maintained website: http://www.fdaghana.gov.gh/img/appfees.pdf [Note: exchange rate $1=GH¢5.8 at time of writing]

The FDA has also imposed requirements that a food product with different flavors will be registered as a group; and no applicant will be allowed to register a food product in more than one name.

E. 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; and
- Manufacturers must provide a complete list of ingredients used in preparing the food item on the label in a descending order of their predominance;
- Recommend 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; and
- 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.

F. Advertisement Requirements

The FDA must approve all advertisement and promotional materials (including the contents to be used) before they are utilized. This approval is in addition to the Certificate of Registration of Food Product issued by the FDA 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

Vitamin-Enrichment Requirements

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 micronutrients in order to address nutrient deficiencies among the citizenry. The Legislative Instrument (L.I.) (Act 523) on the amendment of the food law was enacted by the GOG on November 6, 2009 and became effective February 1, 2010 (Gazette No. 92) making it mandatory for all wheat flour and vegetable oils imported or locally produced to be fortified with micro nutrients.

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

All wheat and vegetable oils (locally produced and/or imported) are to be fortified in accordance to the following Ghana Standards:

- GS 811: 2006 Cereals and Pulses-Specification for fortified strong wheat flour;
- GS 812: 2006 Cereals and Pulses-Specification for fortified soft wheat flour; and
- GS 813: 2006 Animal and Vegetable fats and oils - Specification for fortified named vegetable oils.

All fortification premixes for the fortification of the above-named foodstuffs should conform to the Ghana Standards listed below:

- GS 809: 2006 Standard specification for fortificant premix for wheat flour; and
- 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) at 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.

Fat Content Requirements

To address human health risks, Ghana prohibits the importation of meat with high fat content in accordance to the following Ghana Standards:

- GS 89; 2008 - Standard specification for fresh, chilled and frozen pork mutton (not exceed 25% fat by mass)
- GS 92; 2015 – Standard specification for fresh, chilled and frozen mutton (not exceed 25% fat by mass)
- GS 91; 2015 - Standard specification for fresh, chilled and frozen poultry (not more than 15% fat by mass)
- GS 92; 2015 - Standard specification for Milk Fat Product (should be declared per percentage of mass and volume)

For further information please visit GSA website: http://www.gsa.gov.gh

SECTION VIII: TRADEMARKS, BRAND NAMES AND INTELLECTUAL PROPERTY RIGHTS

Ghana is a member of the World Intellectual Property Organization (WIPO), the Universal Copyright Convention and the African Regional Industrial Property Organization. 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. 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 1961 (amended in 1985 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 Collection

The Customs Division of the GRA is the GOG institution responsible for the collection of Import Duty, Import VAT, Export Duty, Petroleum Tax, Import Excise and other taxes, levies and fees. The Customs Division also ensures the protection of revenue by preventing smuggling. This is done by physically patrolling the borders and other strategic points, examination of goods, and search of premises, as well as scrutinizing documents relating to the goods. In addition to these functions, Customs Division performs agency duties on behalf of other government organizations and Ministries by seeing to the enforcement of laws on import and export restrictions and prohibitions.

B. Customs Clearance Procedure

Customs Clearance is the process by which goods are granted permission by the Customs Division ("Customs") of the GRA to enter or leave Ghana's Customs Territory. The Customs act of 2015 act 891 section 43 instructs all importers, with the exception of Self-Declarants, to engage the services of a licensed Customs Declarant (frequently referred to as a Clearing Agent), with a credible reputation for the clearance of cargo at any freight station in Ghana. All documentation necessary for this process may be submitted electronically through the UNI-PASS System/ICUMS by a "Clearing Agent."

Customs clearance of cargo through the seaports/air involves a collaborative effort with about twenty ministries, departments and agencies in order to fulfill all contractual and tax obligations that might be associated with the import consignment. These bodies control different aspects of the importation/clearance process, such as issuance of permits, exemptions or import declaration forms. For

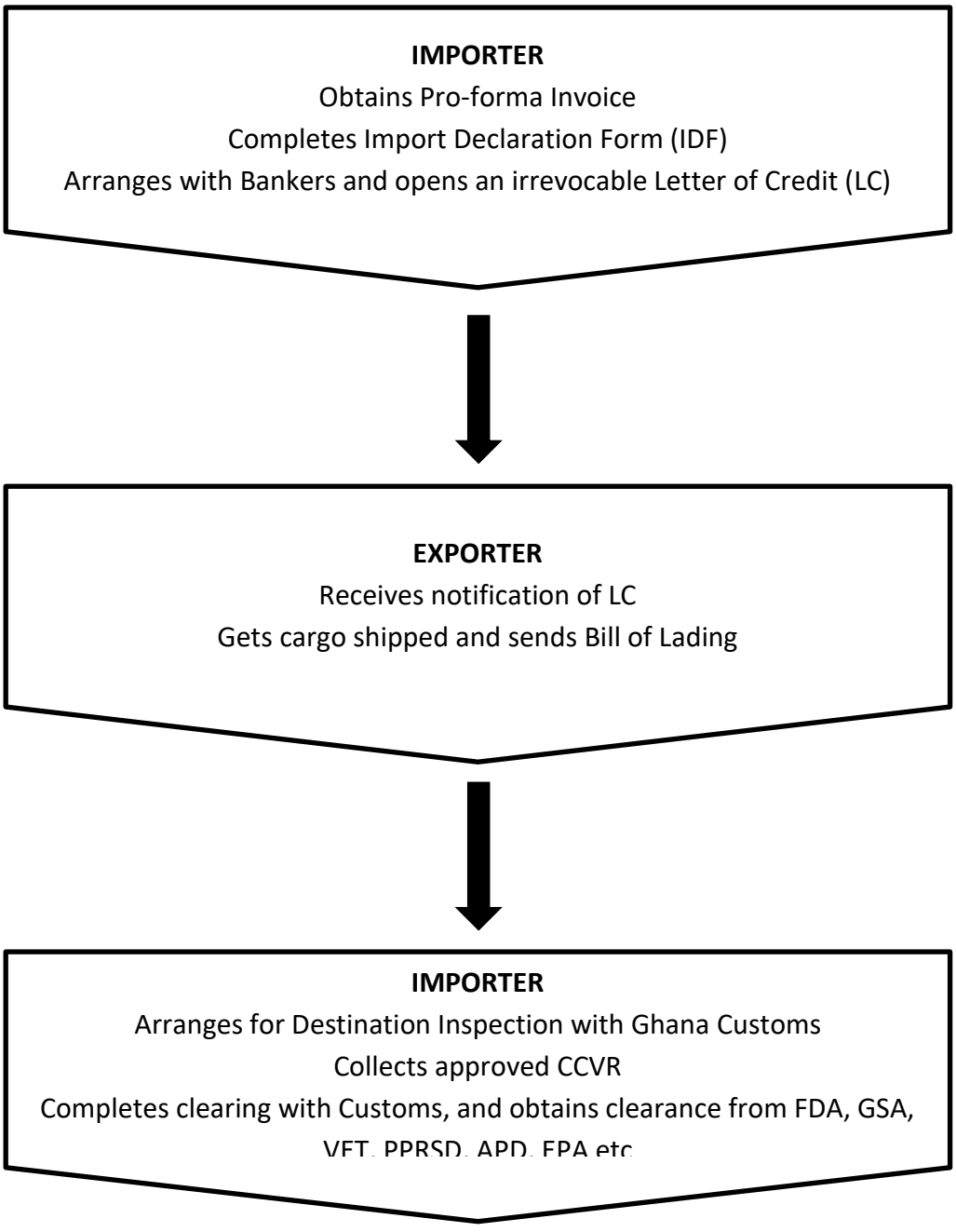
the clearance of food and agricultural products, those involved include the GRA's Customs Division, the Ghana Ports and Harbors Authority (GPHA), FDA, GSA, Ministry of Trade and Industry (MOTI), MOFA's Veterinary Services Directorate, Animal Production Directorate and the Plant Protection and Regulatory Services Directorate, EPA, the National Drug and Narcotics Board, Shipping Lines, other agencies, and various service providers at the ports of Ghana.

Below is a snapshot of the various stages in the customs clearance process at the ports in Ghana:

1. Obtain all required licenses and permits for the consignment prior to shipment of cargo or before arrival as the law and regulations permit;
2. Submit all declaration of cargo data to GRA's Customs Division through the ICUMS;
3. Customs Document Verification, System Validation, Cargo Classification and Valuation, Cargo Verification at the Compliance Section of Customs, Risk Assessment and quality assurance;
4. Customs will issue a Customs Classification and Valuation Report (CCVR) with the risk level;
5. Payment of duty and taxes;
6. Manifest matching;
7. Release by the Shipping Agent;
8. Delivery by the port, e.g. GPHA and other receipt delivery service providers; and
9. Customs physical examination or scanning of cargo before cargo is allowed to exit the port.

IMPORTANT NOTE: Customs clearance procedures normally take 24 hours when accurate and complete documents are submitted.

C. Flow Chart: Import Documentation Procedures



D. Duties

Along with other Economic Community of West African States (ECOWAS) countries, Ghana has committed to a region-wide system of five band common external tariffs (CET). Following the passage of the Customs (Amendment) Act, 2015 (Act 905) and final approval from GOG, the CET entered into force on February 1, 2016. The CET consists of the following five bands: zero duty on essential social goods such as veterinary drugs; 5 percent duty on imported foods of primary necessity, raw materials and specific inputs; 10 percent duty on intermediate goods; 20 percent duty on finished goods (final consumption goods); and 35 percent on goods in government protected sectors, such as poultry and rice.

A general exemption from payment on the import duty can be granted on certain items, such as ingredients for the manufacture of poultry feeds and veterinary drugs if certified by MOFA.

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 include but are not limited to:

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

E. Method of Payment

Letters of Credit (LC) are generally accepted as the method of payment for 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. The shipment time by sea from the United States to Ghana on the average is three weeks. Air transport is considerably shorter, about a day.

To establish an LC, a bank may require a signed pro-forma invoice (attested), import declaration form, 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 that could take more than two weeks to conclude. It is advisable that confirmed, irrevocable letters of credit opened by Ghanaian banks with corresponding banks in the United States be used to guarantee payment. U.S. exporters may wish to contact USDA's Office of Agricultural Affairs in Accra for assistance in locating reputable representatives and/or importers for their products.

SECTION X: TRADE FACILITATION

In early 2020, a new system of managing electronic customs clearance or the Single Window Portal, UNI-PASS/Integrated Customs Management System (ICUMS) was introduced to replace the Pre-Arrival Assessment Reporting System (PAARS) and the Ghana Customs Management System (GCMS) jointly operated by the Customs Division of GRA, the Ghana Community Network Services (GCNet) Ltd and West Blue Consulting Ghana Ltd.

The UNI-PASS System is a new port clearing system that processes documents and payments through one window. This, implementers say, will be a departure from the previous system where 'valuation and classification' and 'risk management and payment' were handled by different entities. Officials explain that the unique thing about the UNI-PASS is the fact that it provides end-to-end customs administration system, and thus is more efficient and user friendly.

The system is managed by Ghana Link Services Ltd, in collaboration with Customs UNI-PASS International Agency (CUPIA) of the Korean Customs Service. CUPIA Korea, the designer of the UNI-PASS System, has described it as an enhanced single window system for trade facilitation. Sources at the ports indicate that with the submission of accurate and complete documentation about a cargo, clearance is now possible within 24 hours.

With the implementation of the Single Window, all regulatory agencies are expected to be issuing electronic permits, electronic exemptions, or the electronic import declaration forms as appropriate. For example, MOFA's Animal production Directorate has been issuing e-Permits for imports of animal feed and feed ingredients electronically.

APPENDIX I: GOVERNMENT REGULATORY KEY AGENCY CONTACTS

Ghana Revenue Authority
Customs Division
P. O. Box 2202, Accra, Ghana
Tel: +233 302675701; +233 302686106; +233 302684363
Email: info@gra.gov.gh

Food and Drugs Authority
PO Box CT 2783, Cantonment, Accra, Ghana
Tel: +233 302233200; +233 302225502
Fax: +233 302225502
Email: fda@fdaghana.gov.gh

APPENDIX II: OTHER IMPORT SPECIALIST TECHNICAL CONTACTS

Ghana Standard Authority
P.O. Box MB 245, Accra
Tel: +233 302506991/5; +233 302500065/6; +233 302501495
Email: exdsec@gsa.gov.gh

Ghana Ports and Harbors Authority
P. O. Box 150, Tema, Ghana
Tel: +233 303202631
Email: headquarters@ghanaports.net
Website: ghanaports.gov.gh/

APPENDIX III: POST CONTACT AND FURTHER INFORMATION

Office of Agricultural Affairs (OAA)
Foreign Agricultural Service
American Embassy
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Attachments:

No Attachments