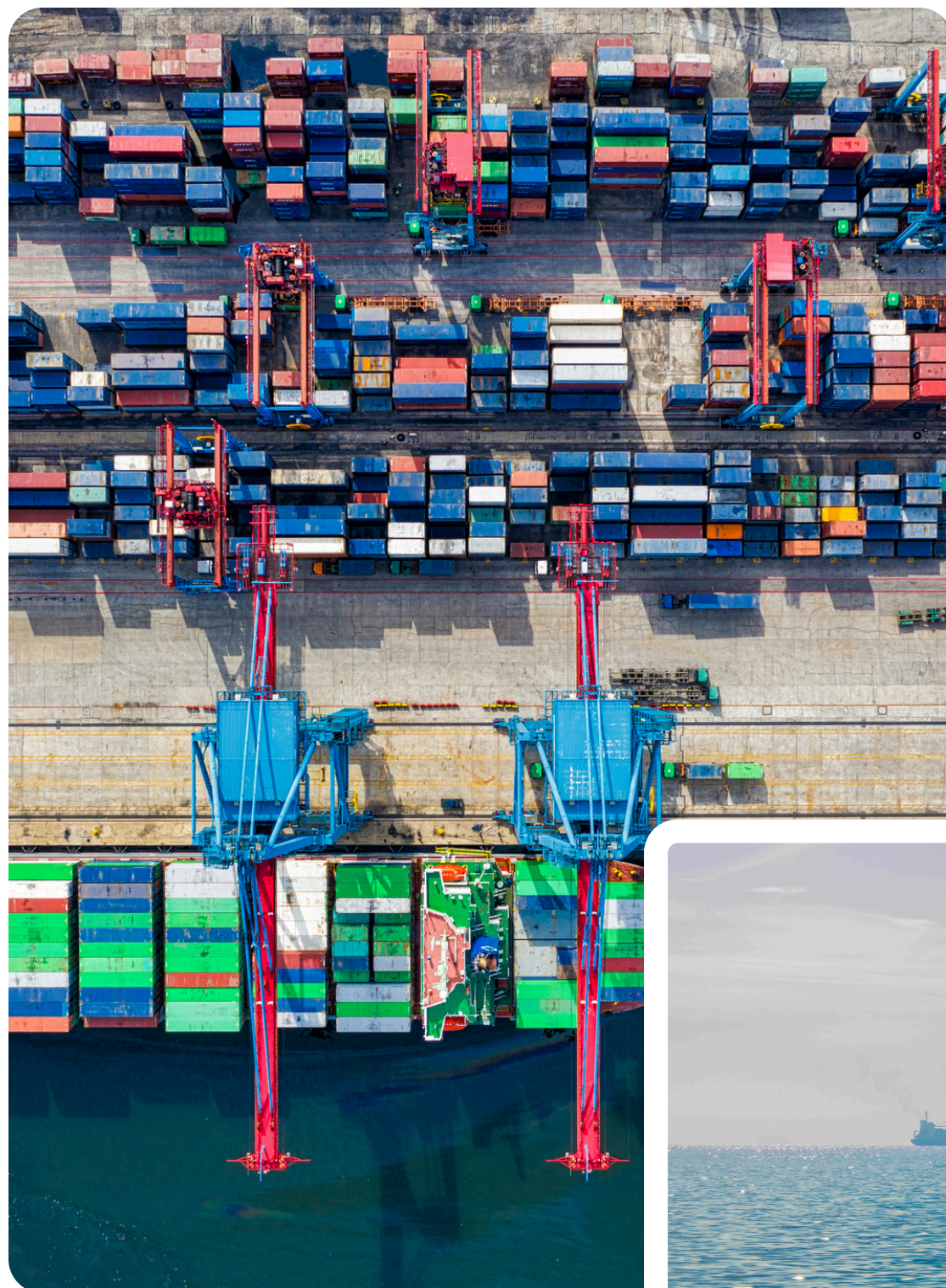


UK-GHANA INTERIM TRADE PARTNERSHIP AGREEMENT (TPA)

Duties and Customs Procedures

A practical guide to duties, documentation and
customs procedures for UK to Ghana trade



WHY DUTIES AND CUSTOMS PROCEDURES MATTER TO YOUR BUSINESS

Understanding the costs and paperwork involved in getting your goods into Ghana is not just a compliance exercise – it is a commercial one.

Before you agree a price, you need to know:

- What your goods will cost to export from the UK
- What your Ghanaian buyer will pay to import them
- What documents you are responsible for – and when

Get this right and your buyer benefits from a smooth delivery, the correct duty rate, and no unexpected charges. The UK-Ghana Interim Trade Partnership Agreement (TPA) offers real duty savings – but only if the paperwork supports the claim.

IDENTIFYING YOUR PRODUCT:

GETTING YOUR COMMODITY CODE RIGHT

- Everything in international trade begins with the correct commodity code. Get this wrong and you risk delays at customs, incorrect duty charges and potential penalties
- The commodity code consists of 8 digits for export and 10 digits for import. The first 6 digits, known as the Harmonised System (HS) are used by all 187 members of the World Customs Organisation, the remaining numbers are country specific.
- To find your product's code, use the UK Trade Tariff Tool at [UK Global Tariff \(UKGT\)](#), you can search by product description "Weighing Machine" or you can navigate the chapters, headings, and sub-headings until you identify your product.
- For our case study we are using a Weighing Machine and have identified the 8-digit export code as 84238220



WHY THIS MATTERS FOR GHANA?

Once you know the commodity code, you can check the Ghana duty rate. This will let you know if there is preferential duty reduction available and what the reduction is.

UK Export Code:	84238220
Ghana Export Code:	8423820000
Ghana Import Duty:	
Import Duty	5%
TPA Preference Rate	0%

GHANA'S TARIFF STRUCTURE:

THE ECOWAS COMMON EXTERNAL TARIFF

Ghana's Common External Tariff is based on the Economic Community of West African States (ECOWAS), which is used across West Africa and consists of five import duty bands (Source: ECOWAS Common External Tariff):

BAND	DUTY	CATEGORY
0	0	Essential social goods
1	5%	Essential commodities, raw materials, capital goods
2	10%	Intermediate goods
3	20%	Consumer goods
4	35%	Specific goods for economic protection

Under the TPA Ghana has committed to reducing or removing duties on UK goods, however, this is a phased process and lasts until 2029. Always check the Ghana commodity code for the current duty rates: [ICUMS Live Data](#) and check the TPA to see if the product is eligible for duty reduction/removal.

NOTE

Not all goods will be covered by the TPA liberalisation, some domestically sensitive products in Ghana are excluded entirely from duty reductions.



ADDITIONAL CHARGES AT GHANA CUSTOMS

Customs duty is only one part of the charges when goods are imported into Ghana. There are additional charges added to the product. The TPA only reduces/removes the duty charge the following charges still apply:

LEVY/TAX	RATE	CALCULATION BASED ON
Import Excise Duty	0-50% (product dependent)	CIF price
Examination Fee		CIF price
African Union (AU) Levy	1%	CIF price
ECOWAS Levy	0.20%	CIF price
EDI Levy (Export Development & Investment fund)	0.50%	CIF price
Processing Fee	0.5%	CIF price
Special Import Levy	1%	CIF price
Import Levy	2%	CIF price
National Health Insurance Levy (NHIL)	2.50%	CIF & Import Duty Combined
Ghana Education Trust Fund (GETFund) Levy	2.50%	CIF & Import Duty Combined
Value Added Tax (VAT)	15%	CIF, Import Duty & All other charges stacked together

KEY TAKE AWAY
 Always calculate the total landed cost, not just the duty rate. The additional charges can increase costs by 20% or more

*CIF details and full worked landed cost example on Slide 18 for the weighing machine

UK EXPORT REQUIREMENTS

Before your goods leave the UK, the following must be in place:

- **Economic Operator Registration and Identification (EORI) number** – free to register at GOV.UK. Required before any export declaration can be made
- **Commodity code** – eight digits for export. Use the UK Trade Tariff at GOV.UK
- **Incoterms** – agreed with your buyer. Defines who pays for freight, insurance and customs at each stage
- **Commercial invoice and packing list** – you must accurately describe the goods
- **Export licence check** – use the Export Control Joint Unit (ECJU) Goods Checker at ecochecker.businessandtrade.gov.uk before shipment
- **Proof of origin** – confirms UK origin to unlock TPA preferential duty rates
- **Product certification** – some goods require a Certificate of Conformity (CoC) before export. See EasyPASS slide
- **Freight forwarder or customs agent** – submits your export declaration via the Customs Declaration Service (CDS)



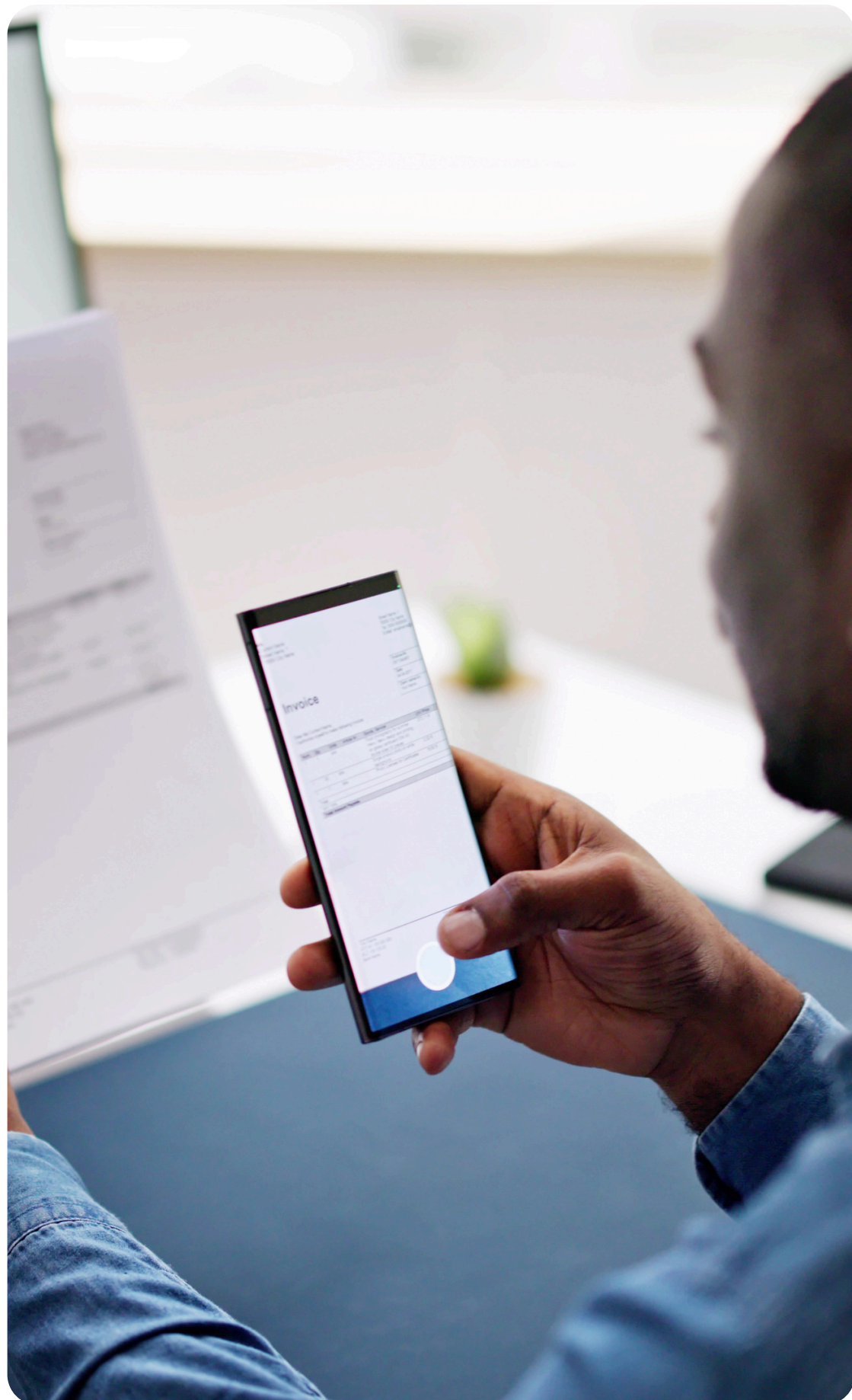
KEY TAKE AWAY

Prepare your documents before the goods leave. Missing paperwork arriving in Ghana means delays and storage charges for your buyer

A dark blue world map is centered in the background. A white dashed line starts from a small white dot in the UK and curves downwards to a green location pin icon positioned over the UK. The text is located in the bottom left corner of the image.

WHAT THE UK EXPORTER NEEDS TO DO

The exporters responsibilities before the goods leave the UK



THE COMMERCIAL INVOICE: GETTING IT RIGHT

Your commercial invoice is examined closely by Ghana customs. Errors and vague descriptions are among the most common causes of delays.

IT MUST INCLUDE:

- Seller and buyer name, address and country
- Detailed goods description – e.g. "Weighing Machine, aluminium frame, model AB123"
- Eight-digit commodity code
- Quantity, unit price, total value and currency
- Incoterms (e.g. CIF Tema)
- Gross and net weight
- Country of origin and origin statement (if value is under £5,400/€6,000), there is no statement limit if you have Approved Exporter status. If you do not have Approved Exporter status, you will need to issue an EUR.1 certificate
- Any applicable licence numbers

KEY TAKE AWAY

Vague descriptions or missing information can trigger RED channel examination, causing delays at Ghana customs. Be specific and accurate

VALUATION

Ghana customs authority – the Ghana Revenue Authority (GRA) uses reference and benchmark values to cross-check declared prices, ensure your invoice value reflects the genuine commercial value of the goods

EXPORT CONTROLS AND LICENCES

Export controls are a separate legal obligation from customs – administered by the Export Control Joint Unit (ECJU), part of the Department for Business and Trade (DBT).

Licences are required for products classified as:

- Dual-use goods - civilian products with potential military applications
- Military equipment
- Certain controlled chemicals

Before shipment, check using:

- ECJU Goods Checker - ecochecker.businessandtrade.gov.uk
- UK Strategic Export Control List
- UK Sanctions List – screen your buyer, not just your goods

If a licence is required, apply via the Licensing for International Trade and Enterprise (LITE) system at [LITE Licence Application](#)

KEY TAKE AWAY

Export controls are criminal law, not a technicality. Making a false declaration, even accidentally, is a criminal offence that can result in fines, confiscation of goods, or imprisonment. If there is any doubt at all, contact the ECJU directly or speak to a professional advisor before you ship.



PROOF OF ORIGIN

YOUR THREE OPTIONS:

To claim the TPA preferential duty rate, you must prove your goods originate from the UK. There are three ways to do this:

OPTION 1

Invoice Declaration (under £5,400/€6,000) Origin statement printed directly on your commercial invoice. Exact TPA wording must be used.

OPTION 2

EUR.1 Movement Certificate (above £5,400/€6,000) Obtained through your local Chamber of Commerce. The original travels with the goods. Valid for four months from endorsement. You are legally responsible for accuracy.

OPTION 3

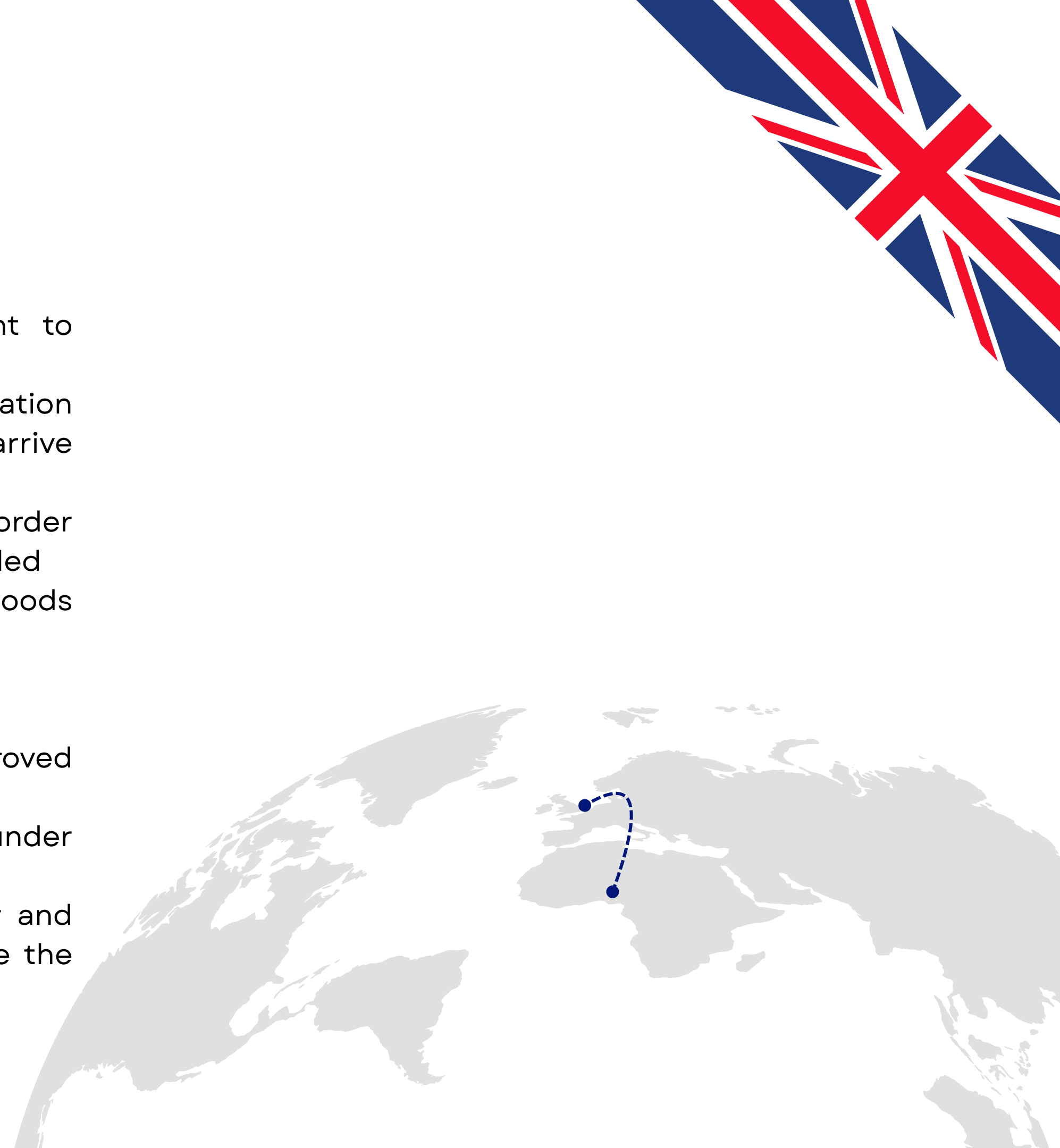
Approved Exporter Status (above £5,400/€6,000 – regular exporters) Apply to HMRC for authorisation. Allows invoice declarations at any value. Your authorisation number must appear on every declaration.

How to prove your goods qualify for UK origin status is covered in the accompanying guide: **Rules of Origin Requirements.**

UK EXPORT PROCESS

STEP BY STEP

1. Goods packed, transport arranged, documents sent to clearing agent to be used for export declaration
2. Agent submits export declaration via Customs Declaration Service (CDS). This must be lodged before the goods arrive at the port of departure
3. Goods arrive at port and are presented to carrier – UK Border force may conduct checks before the goods are onboarded
4. Export licence check if goods require them, most goods entering Ghana do NOT require a licence
5. Origin documents prepared by UK exporter:
 - EUR.1 movement certificate, or
 - Invoice declaration below £5400/€6000, or Approved Exporter for above
 - Certificate of conformity (required if goods fall under Ghana EasyPass programme)
6. Full shipping document pack sent to Ghanaian buyer and their clearing agent; it is essential these arrive before the goods
7. Vessel departs UK – UK export is now complete



THE GHANA IMPORT AND CUSTOMS PROCESS

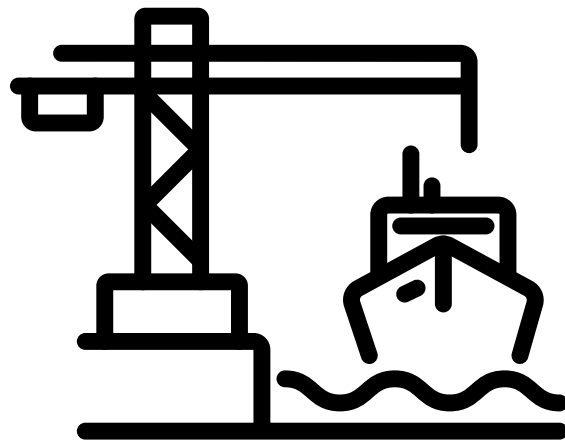
What actually happens when your goods arrive at Tema Port



PROOF OF ORIGIN

KEY ENTRY POINTS AND THE ICUMS SYSTEM

Key entry points:



Sea Freight –
Tema Port (primary commercial port, 25km east of Accra)



Air Freight –
Kotoka International Airport (KIA), Accra

All imports are processed through the Integrated Customs Management System (ICUMS), operated by the GRA. Pre-arrival processing is strongly recommended – declarations submitted before the vessel berths allow customs assessment to begin before arrival, reducing clearance time.

Your buyer must appoint a Customs House Agent (CHA) licensed by the GRA. Confirm this before goods leave the UK.

KEY TAKE AWAY

A competent, GRA-licensed customs agent on the Ghana side is the foundation of a smooth clearance. Confirm the appointment before you ship.

GHANA IMPORT PROCESS

STEP BY STEP

From vessel arrival to goods being released, here is what happens at Tema Port:

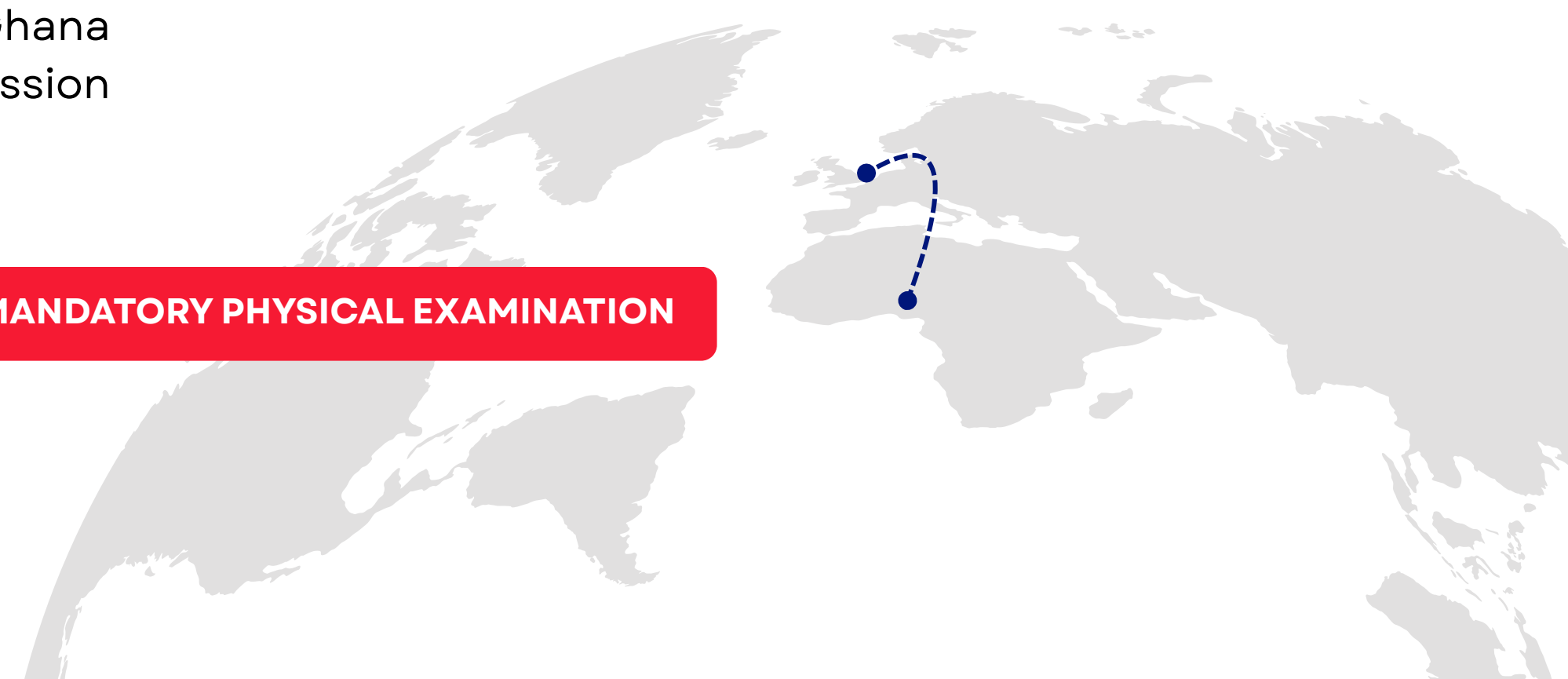
1. Ship is piloted to berth at Ghana Ports and Harbour Authority (GPHA) or Meridian Port Services Terminal 3 - Ghana's primary container terminal
2. Cargo information is submitted to ICUMS
3. Cargo is released by the shipping agent and terminal handling is conducted
4. Customs scanning and physical examination, alongside inspections by other border agencies (as required), this can include the Food and Drugs Authority (FDA), Ghana Standards Authority (GSA), Narcotics Control Commission and National Security
5. Risk selectivity determines the customs channel:

AUTOMATED RELEASE

DOCUMENT CHECK REQUIRED

MANDATORY PHYSICAL EXAMINATION

6. Duty assessment and payment
 - a. Goods are released and can exit the port



EXPORT CONTROLS AND LICENCES

Ghana's EasyPASS programme requires a Certificate of Conformity (CoC) for certain product categories before they leave the UK. Obtained through Bureau Veritas or Intertek in the UK. The certificate number is registered on EasyPASS and referenced by Ghana customs in ICUMS.

Categories as listed by the Ghana Standards Authority include:

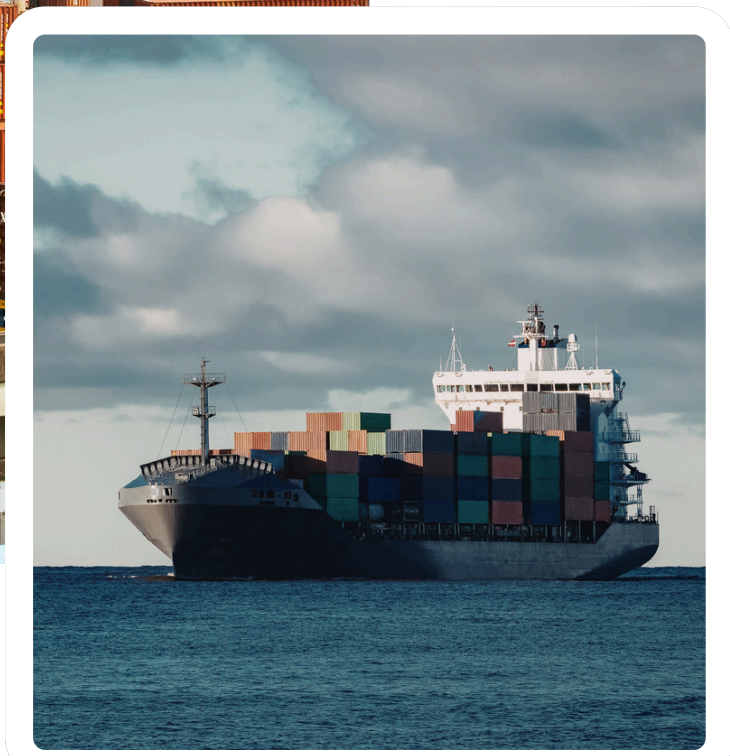
- **Electrical and electronic products**
- **Mechanical and gas appliances**
- **Construction materials**
- **Toys, games and sports equipment**
- **Chemical products (excluding household substances)**
- **Furniture (wood and metal)**
- **Textiles, textile articles and leatherware**
- **Glass and glassware**
- **Selected used products (used clothing and footwear)**
- **Pulp of wood, paper and paperboard**

KEY TAKE AWAY

Check EasyPASS requirements before you arrange shipment. Arriving without a required CoC means clearance is refused until resolved.

THRESHOLD

CoC required for shipments above FOB value USD 2,000. Check sterling equivalent at time of application



CLEARANCE TIMELINES:

WHAT TO EXPECT

According to Ghana's GRA Time Release Study (2022-2024):

- The average time from the vessel berthing to release of cargo is **approximately 11 days**
- Vessel unloading time for Cargo to become available for clearance processing is **approximately 2 days**

How can you reduce the clearance time?

Pre-arrival processing is the most effective tool available. Filing the ICUMS declaration before goods arrive means the customs assessment can begin before the ship berths—saving significant time.

Approximately 90% of imports into Ghana are classified as High Risk, with 79% of Bills of Entry at Tema Port processed through the Red Channel meaning more scrutiny and time to clear. If your goods fall into this category, make sure you allow additional time for delivery.

Our case study Weighing Machine will take between 5-11 days from berthing to clear customs at Tema Port

RISK CHANNELS AND WHAT CAUSES DELAYS

Ghana customs assigns every import to a risk channel:

AUTOMATED RELEASE
no manual intervention

DOCUMENT CHECK
all paperwork is reviewed

MANDATORY PHYSICAL INSPECTION
may involve other border agencies

Approximately **79% of consignments at Tema Port** are processed through the Red Channel.* Plan accordingly.

Common causes of delays:

- Missing or incorrect documentation
- Declared value below GRA benchmark
- No Certificate of Conformity where required
- Goods requiring additional agency sign-off (Food and Drugs Authority, Ghana Standards Authority etc.)

KEY TAKE AWAY

As the exporter you must supply accurate and complete documentation. As the importer you must ensure you have all information available and confirm the valuation before the goods arrive at customs.

*According the to the GRA's Time Release Study (2022-2024)

LANDED COST:

FULL WORKED EXAMPLE

Commodity Code: 8423820000 - Weighing Machinery (capacity 30kg to 5,000kg) industrial platform scales, warehouse weighing equipment, commercial weighing machinery:

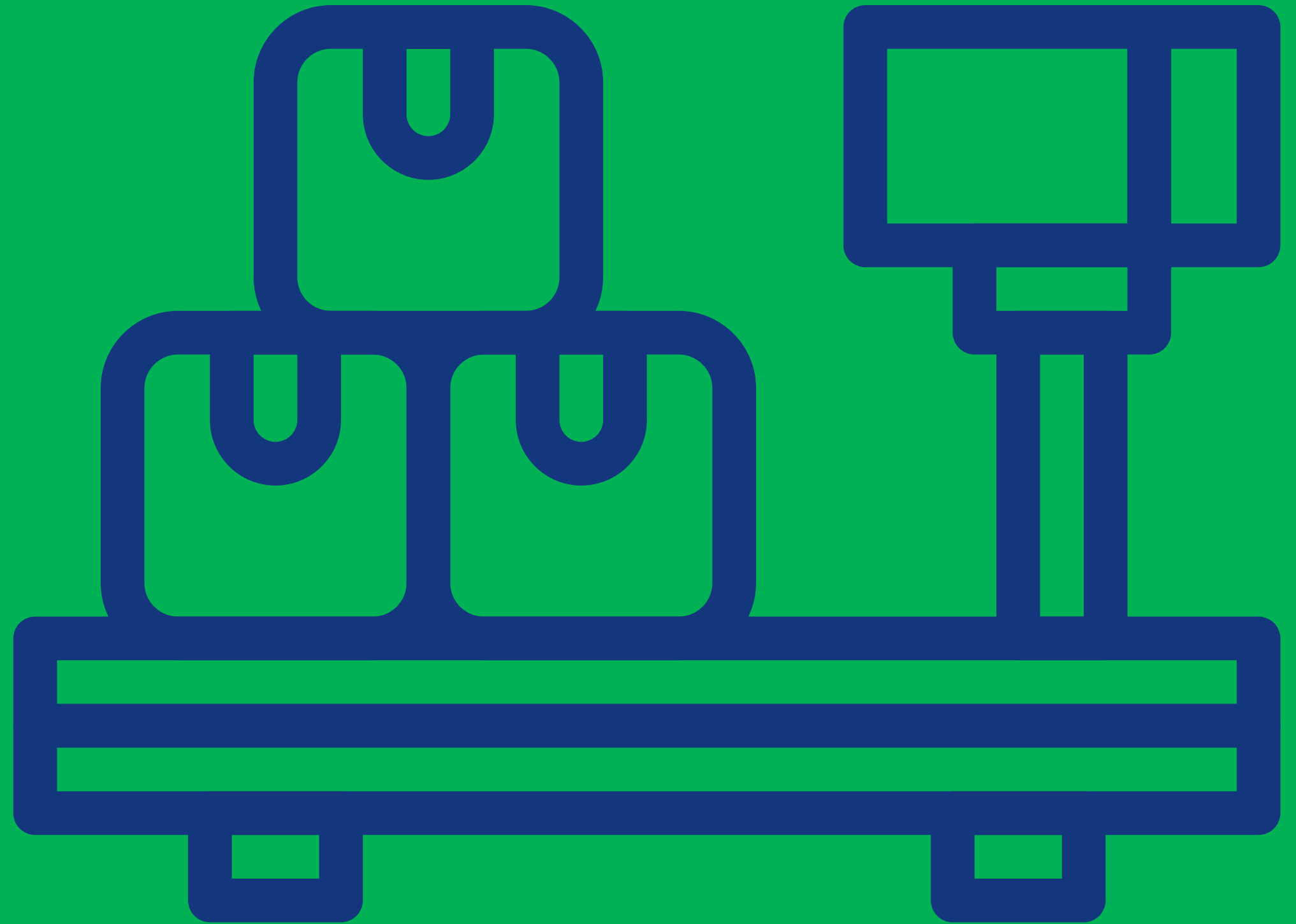
Goods Value £10,000, Freight and Insurance to Tema £1,200, Customs CIF Value £11,200

WITH TPA — Preferential Duty Rate 0%				WITHOUT TPA — Standard MFN Import Duty 5%			
Charge	Basis	Amount	Running Total	Charge	Basis	Amount	Running Total
CIF Value	—	—	£11,200.00	CIF Value	—	—	£11,200.00
Import Duty	0% of CIF	£0.00	£11,200.00	Import Duty	5% of CIF	£560.00	£11,760.00
ECOWAS Levy (TLS)	0.5% of CIF	£56.00	£11,256.00	ECOWAS Levy (TLS)	0.5% of CIF	£56.00	£11,816.00
AU Levy (LAU)	0.2% of CIF	£22.40	£11,278.40	AU Levy (LAU)	0.2% of CIF	£22.40	£11,838.40
EDI Levy (EDIF)	0.5% of CIF	£56.00	£11,334.40	EDI Levy (EDIF)	0.5% of CIF	£56.00	£11,894.40
Special Import Levy (SIL)	2% of CIF	£224.00	£11,558.40	Special Import Levy (SIL)	2% of CIF	£224.00	£12,118.40
Processing Fee (PRF)	1% of CIF	£112.00	£11,670.40	Processing Fee (PRF)	1% of CIF	£112.00	£12,230.40
NHIL	2.5% of duty-paid value	£291.76	£11,962.16	NHIL	2.5% of duty-paid value	£305.76	£12,536.16
GETFund Levy (GET)	2.5% of duty-paid value	£291.76	£12,253.92	GETFund Levy (GET)	2.5% of duty-paid value	£305.76	£12,841.92
VAT	15% of duty-paid value	£1,838.09	£14,092.01	VAT	15% of duty-paid value	£1,926.29	£14,768.21

Total Landed Cost: £14,092.01 Total charges on top of goods value: £4,092.01 Total Landed Cost: £14,768.21 Total charges on top of goods value: £4,768.21

Ghana applies VAT, NHIL and GETFUND on the duty paid value. The CIF Value plus all duties and levies already applied. The cascading effect means the 5% duty reduction has a much larger impact on your total landed cost than it first appears.

**CASE STUDY –
WEIGHING MACHINE**





PRECISION WEIGH UK LTD

Precision Weigh UK Ltd (PWUL) is an East Midlands manufacturer of industrial weighing machinery, securing their first export order from a Ghanaian food processing company upgrading its production line ahead of a major expansion.

The goods: Industrial platform scales – commercial weighing machinery

Export Commodity code: 84238220

Goods value: £10,000

Freight and insurance: £1,200

CIF value: £11,200

Under Ghana's standard tariff, 8423820000 attracts 5% import duty, because the goods originate from the UK and the shipment qualifies under the TPA, the preferential rate is **0%** – a direct saving that affects the buyer's landed cost and their decision to place the order.

Confirming the commodity code and TPA position at the outset is not an administrative task. It is a commercial one.

PRECISION WEIGH UK LTD – EXPORT UK

With the duty position confirmed and commercial terms agreed, PWUL worked systematically through every export obligation.

First step was an export licence check with the Export Control Joint Unit. They soon determined an export licence was not required for food processing weighing machinery.

Next, PWUL checked the EasyPASS system to establish if a Certificate of Conformity was required, it was so they arranged the testing and the information was registered onto the EasyPASS system.

PWUL checked with the buyer that a licensed CHA had been instructed in Ghana

The documents required were raised and collated into a pack. Documents included were the Commercial Invoice, Packing list, Certificate of Conformity (original to be sent with goods), EUR.1 movement certificate (PWUL is not an Approved Exporter). Copies of the documents were provided to the freight forwarder moving the goods from the UK to Ghana which enabled them to register and pre-lodge the export declaration on CDS.

Once the goods arrived at the UK port and were loaded onto the vessel, the Bill of Lading (BOL) was issued. This was added to the document pack, and this was sent to the buyer. Goods departed and export was complete

PRECISION WEIGH UK LTD – IMPORT GHANA

In Ghana the buyer appointed a licensed CHA and they began the pre-arrival process through ICUMS as soon as the BOL was issued. They also received the full document pack before the vessel arrived in Ghana.

The goods moved from the vessel to the Red Channel, both the paperwork and product were checked, and the import clearance was granted with the TPA duty reduction to 0% duty and all other charges paid. The goods were released and left Tema Port within eight days of berthing.

Every obligation was met in advance; every document was in place. This resulted in no delays or storage charges.

This is what preparation looks like in practice.

How to prove your goods qualify for UK Origin Status is covered in the accompanying guide - **Rules of Origin Requirements**



HELP AND ASSISTANCE



- UK Trade Tariff (commodity codes, duty rates)
www.gov.uk/trade-tariff
- Trade with Ghana – GOV.UK guidance
www.gov.uk/guidance/trade-with-ghana
- UK-Ghana TPA – all documents
www.gov.uk/government/collections/uk-ghana-interim-trade-partnership-agreement
- Export licence check – ECJU Goods Checker
www.ecochecker.businessandtrade.gov.uk
- Apply for a licence – LITE system www.gov.uk/guidance/apply-to-export-controlled-goods
- EUR.1 Movement Certificate application -
www.gov.uk/government/publications/eur1-and-eur-med-movement-certificate
- Approved Exporter status – apply to HMRC
www.gov.uk/guidance/apply-for-approved-exporter-status
- EORI registration www.gov.uk/eori/apply-for-eori
- Certificate of Conformity (EasyPASS) – Bureau Veritas UK
verigates.bureauveritas.com/programmes/ghana
- Certificate of Conformity (EasyPASS) – Intertek UK
www.intertek.com/government/product-conformity/ghana



- Ghana Revenue Authority (GRA) – customs and ICUMS
www.gra.gov.gh
- ICUMS Live Data – check Ghana duty rates
external.unipassghana.com
- Ghana Standards Authority (GSA) – EasyPASS programme
www.gsa.gov.gh
- Ghana Food and Drugs Authority (FDA Ghana)
www.fdaghana.gov.gh
- Ghana National Chamber of Commerce (EUR.1 in Ghana)
www.ghanachamber.org
- Ghana Shippers Authority www.shippers.org.gh



British
High Commission
Accra



UKGCC
UK - GHANA CHAMBER of COMMERCE

GR^{OW} TRADE
TO^{GETHER}

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