

UK-GHANA INTERIM TRADE PARTNERSHIP AGREEMENT (TPA)

Customs Declarations, Compliance and Documentation

Export to Ghana: From First Document
to Post-Clearance Audit

WHAT THIS GUIDE COVERS

This guide takes you through the complete customs process for a UK-to-Ghana shipment. From the moment you decide how to invoice and ship, through claiming preferential duty under the UK-Ghana Trade and Partnership Agreement (TPA), to what happens at the Ghana port of entry and the compliance obligations that remain long after the goods are cleared.

It covers the full document pack and why each document exists, how to claim the TPA preference correctly and what goes wrong when it is not claimed, the export declaration on the UK side and the import declaration in Ghana's Integrated Customs Management System (ICUMS), how Ghana Revenue Authority assesses duty and what the charge stack looks like, and how to handle errors, overpayments and audits on both sides of the shipment.

KEY TAKE AWAY

Every document in a shipment has a legal function. Together they form a connected chain, and a break anywhere in that chain has consequences at the Ghana port of entry, where demurrage and storage charges build up fast.



THE DOCUMENT PACK

All documents must be in English. The document pack must be complete before the goods move; an incomplete pack will lead to delays.

Document	Issued By	When Required
Commercial Invoice	UK Exporter	Before goods move
Packing List	UK Exporter	Before goods move
Export Licence (controlled/strategic goods)	Export Control Joint Unit (ECJU) - DBT	Before goods move
Sector Certification (food, pharma, agri, electrics etc)	Relevant UK authority - APHA, MHRA, EA or Equivalent	Before goods move
EUR.1 Movement Certificate (above £5400/€6000)	UK Chamber of Commerce – HMRC endorsed	Before goods move
Invoice Declaration (£5400/€6000 and under)	UK Exporter – on the invoice	On the invoice
CDS Export Declaration/MRN	UK freight forwarder or customs agent	Before goods arrive at Ghana port of entry
Bill of Lading/Air Waybill	Freight carrier	After vessel departure
EasyPASS Certificate of Conformity (regulated goods)	Bureau Veritas or Intertek	Minimum 4 weeks before shipment
ICUMS Import Declaration	Ghana Customs House Agent (CHA)	Pre-arrival recommended

Every document in the pack must be consistent with the others: values, descriptions, weights and quantities must match across all of them. GRA will cross-reference.

Originals are required for the EUR.1 and the Bill of Lading/Air Waybill, copies are not accepted. Your Ghana Customs House Agent (CHA) cannot lodge the ICUMS declaration until the full pack is in hand, delays in documentation mean delays at the Ghana port of entry along with storage charges that start immediately.



KEY POINT

For regulated goods, the EasyPASS Certificate of Conformity is as important as the EUR.1. Both must be secured before the goods move. Neither can be obtained retrospectively.

THE COMMERCIAL INVOICE

The commercial invoice is the master document in the shipment pack. Other documents including the EUR.1, packing list, Bill of Lading/Air Waybill and ICUMS declaration are verified against it. Document inconsistencies are one of the most common triggers for GRA intervention at the Ghana port of entry, and they are entirely avoidable. One discrepancy is enough to cause a hold.

Field	Requirement
Exporter name and address	Full legal name – must match EUR.1 Box 1 exactly
Importer name, TIN, address	Must match EUR.1 Box 3 exactly
Invoice number	Unique reference – replicated on EUR.1, packing list, Bill of Lading, ICUMS
HS commodity code	8-digit UK export code - must match the 4 digit HS code on EUR.1 page 4
Goods description	Specific and consistent - must match the EUR.1 Box 8 and packing list
Goods value	In agreed currency – forms the basis for CIF calculation
Freight and insurance	Declared separately
Incoterms	Stated with named place – determines CIF build
Country of origin	United Kingdom
Origin statement	Invoice declaration for shipments of £5400/€6000 and under, over £5400/€6000 where the exporter holds Approved Exporter status
Export Control Licence	Where applicable - licence number should be entered onto the invoice

Where a shipment requires an EasyPASS Certificate of Conformity, the CoC is verified against the invoice by HS code and goods description – not by invoice number. The CoC is issued pre-shipment against the product specification and will not carry the commercial invoice reference. The HS code and goods description must be identical across both documents.



KEY TAKEAWAY

The HS code determines origin eligibility and feeds the EUR.1. The CIF value is the basis for every duty and levy calculation in ICUMS. The invoice number is the thread that connects every document in the pack. Errors at this stage compound through the entire declaration.

WHY CLAIMING PREFERENCE MATTERS

The preferential tariff rate under the TPA does not apply automatically.

The Ghanaian importer must actively claim it, and to do that, they need the correct proof of origin document from the UK exporter.

Two things must both be true:

1. The goods must genuinely originate in the UK under TPA Rules of Origin

2. Origin must be proved with the correct proof of origin document or statement

One without the other fails

Qualifying goods, without proof of origin, the Ghanaian importer pays **full MFN duty**

Goods with proof issued, but the goods do not actually qualify - back duty risk and penalties for both sides

KEY TAKEAWAY

The duty saving is only secured when both conditions are met, and the paperwork supports the claim



EUR.1 AND INVOICE DECLARATION

There are two routes to proving UK origin under the TPA. You use one or the other – never both.

	EUR.1 Movement Certificate Issued by UK Chamber of Commerce — HMRC endorsed	Invoice Declaration Issued by the UK exporter — on the commercial invoice
When to use	Shipments above £5400/€6000	Shipments £5400/€6000 and under
Approved Exporter	Not required	Required if used above the £5400/€6000 threshold
Validity	10 months from date of issue (Art. 23, Protocol No. 1, UK-Ghana TPA)	Per shipment
TPA legal basis	Protocol No.1, Annex A — UK-Ghana Trade and Partnership Agreement	

Applying for a EUR.1 – the C1299 process: Complete HMRC form C1299 and submit to an accredited UK Chamber of Commerce with the commercial invoice, packing list and evidence of UK origin. The Chamber issues and endorses the EUR.1. Allow adequate lead time – this cannot be done at the last minute.

KEY TAKEAWAY

The EUR.1 serial number must be entered on the CDS export declaration in DE 2/3 under document code C644 – the electronic equivalent of CHIEF Box 44. Without it, the TPA preference will not be recognised at Ghana customs.

COMPLETING THE EUR.1 BOX BY BOX

Box	What to Enter	Common Error
COMPLETED BY THE EXPORTER		
Box 1 — Exporter	Full legal registered name and address	Differs from invoice — instant rejection
Box 2 — Trade between	Insert destination country: Ghana	Left blank
Box 3 — Consignee	Importer full legal name and address — recommended always	Left blank — creates mismatch risk
Box 4 — Country of origin	Pre-printed: United Kingdom	Altered incorrectly
Box 5 — Destination	Ghana	Left blank
Box 6 — Transport	<i>Optional — leave blank unless required</i>	—
Box 7 — Remarks	Retrospective or duplicate notes only — otherwise leave blank	Commodity code entered here — wrong
Box 8 — Goods description	Full commercial description, item numbers, package marks and numbers, gross weight	Vague description or differs from invoice

Box	What to Enter	Common Error
COMPLETED BY THE EXPORTER (CONTINUED)		
Box 9 — Weight/measure	Gross weight in kg — metric preferred	Left blank or imperial used without conversion
Box 10 — Invoices	Invoice number(s) and date(s)	Wrong number or missing entirely
Box 12 — Exporter declaration	Original signature — exporter declares goods meet origin requirements	Unsigned — Chamber will not endorse
COMPLETED BY THE CHAMBER/HMRC		
Box 11 — Customs endorsement	Chamber stamp and HMRC endorsement — do not complete	Tampered with — certificate void
Page 4 — Application declaration	4-digit HS tariff heading declared here by exporter — Chamber verifies	Heading differs from invoice HS code

KEY TAKEAWAY

Box 7 is for remarks only – never the commodity code. The 4-digit HS tariff heading goes on Page 4 of the application declaration. Get this wrong and the EUR.1 is invalid at Ghana customs.

11 INCOTERMS® AND GHANA CIF VALUATION FOR DUTY

Incoterm®	What the seller does — in practical terms	Where risk passes to buyer	Delivery point
ALL MODES OF TRANSPORT			
EXW Ex Works	Seller makes goods available at their premises. Buyer collects, ships, insures and clears at both ends. Least seller involvement of all terms.	At seller's premises — once goods are made available for collection	Seller's premises or named place of origin
FCA Free Carrier	Seller either loads onto buyer's transport at own premises, or gets goods to an agreed handover point. Seller clears for export. Buyer arranges carriage and insurance from there.	At seller's premises when loaded onto buyer's transport; at handover point when placed at carrier's disposal	Named carrier or named handover point at origin
CPT Carriage Paid To	Seller books and pays freight to a named destination and clears for export. Risk passes when goods are handed to the first carrier at origin — not on arrival. Buyer arranges insurance.	When goods are handed to the first carrier at origin — seller pays freight forward but risk passes here	Named place of destination
CIP Carriage and Insurance Paid	Same as CPT, but seller also arranges insurance. Under the 2020 rules, CIP requires the broadest cover — Cargo Clauses A (all-risks). This was upgraded from the previous minimum.	When goods are handed to first carrier at origin — seller pays freight and insurance forward; risk passes here	Named place of destination
DAP Delivered at Place	Seller gets goods all the way to buyer's door or agreed location, ready to be unloaded. Buyer handles import formalities, duties and unloading.	At agreed destination — when goods are ready for unloading from seller's transport	Named place of destination (buyer unloads)
DPU Delivered at Place Unloaded	One step beyond DAP — seller gets goods to destination and unloads them. Buyer handles import formalities and duties. Only term where seller is responsible for unloading.	Once goods are unloaded at agreed destination — risk stays with seller until unloading is done	Named terminal or place — seller unloads
DDP Delivered Duty Paid	Seller exports from the UK and imports into Ghana — handling export clearance, all freight, insurance, import clearance, duties and taxes. Buyer does nothing. Most a seller can take on.	At agreed destination, ready for unloading — seller carries all risk for the entire journey	Named place in destination country — fully cleared and duty paid
SEA AND INLAND WATERWAY ONLY			
FAS Free Alongside Ship <small>SEA ONLY</small>	Seller gets goods to the quayside at the departure port and clears for export. Buyer loads them onto the vessel and takes responsibility from there.	Alongside the vessel at named port of shipment	Named port of shipment (quayside)
FOB Free on Board <small>SEA ONLY</small>	Seller loads goods on board the vessel at named port and clears for export. Buyer arranges carriage and insurance from loading. Most widely used sea freight term in practice.	On board the vessel at named port of shipment	Named port of shipment (on board vessel)
CFR Cost and Freight <small>SEA ONLY</small>	Seller books and pays sea freight to destination port and clears for export. Buyer arranges their own insurance. Risk passes at the departure port, not on arrival — even though seller pays the freight.	On board vessel at port of shipment — seller pays freight forward but risk passes here	Named port of destination
CIF Cost, Insurance and Freight <small>SEA ONLY</small>	Seller pays sea freight and arranges minimum insurance (Cargo Clauses C) to destination port. Full CIF value appears on the invoice — simplest arrangement for Ghana trade.	On board vessel at port of shipment — seller pays freight and insurance forward; risk passes here	Named port of destination

Ghana Customs Valuation — CIF Basis

CIF Value =
Goods + Freight + Insurance
 to Ghana port of entry

Ghana Revenue Authority assesses import duty on the **CIF value to the Ghana port of entry** — regardless of which Incoterm® the parties have agreed.

EXW/FCA: Buyer arranges freight and insurance. Both must be declared separately on the commercial invoice or GRA will estimate.

FAS/FOB: Seller delivers to port. Buyer adds freight and insurance. State all three figures on the invoice.

CFR: Freight included but insurance is not. Insurance must appear as a separate line item.

CIF: All three elements included — state the split. Cleanest for Ghana customs.

DAP/DPU/DDP: Seller pays beyond port. GRA strips back to CIF. Always declare freight and insurance separately, even if the seller is paying everything.

Customs Act 2015 (Act 891) | WTO Customs Valuation Agreement | Incoterms® 2020 — ICC

Whatever Incoterm® is used, always state goods value, freight and insurance as separate figures on the commercial invoice.

If GRA cannot see the split, they estimate — and their estimate will not be in your favour.

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UK CDS EXPORT DECLARATION

CDS is HMRC's mandatory platform for all UK export declarations. The old CHIEF system was decommissioned. Exports fully migrated to CDS in 2024. The freight forwarder or customs agent submits on behalf of the exporter, unless the exporter is authorised for self declaration by HMRC. The exporter of record is legally responsible for the accuracy of the declaration.

Data Element	Old CHIEF Box	What It Records	Ghana/TPA Relevance
DE 1/10 – Procedure Code	Box 37	Export procedure – 1040000	Identifies permanent export
DE 2/3 – Documents Produced	Box 44	Document codes and	C644 + EUR.1 serial number
DE 3/1 – Exporter	Box 2	EORI number and legal name	Must match EUR.1 Box 1 exactly
DE 3/9 – Consignee	Box 8	Importer name and address	Must match EUR.1 Box 3 and invoice
DE 4/14 – Item Price	Box 22	Declared goods value	Must match invoice
DE 5/8 – Country of Destination	Box 17	Ghana – GH	Required for TPA preference reporting
DE 6/8 – Goods Description	Box 31	Description of goods	Must match EUR.1 and invoice – word for word
DE 6/14 – Commodity Code	Box 33	8-digit HS export code	Must match EUR.1 Page 4 – same 6-digit prefix
DE 3/21 – Country of Origin	Box 34	GB – United Kingdom	Feeds the preference claim

MRN – Movement Reference Number

CDS generates the MRN when the declaration is accepted. Retain it, it is your proof of export for compliance records and HMRC audit. Keep for a minimum 6 years.

KEY TAKEAWAY

DE 2/3 (Box 44) is where TPA preference is evidenced on the UK export declaration. Document code C644 and the EUR.1 serial number must both be present – one without the other fails.

ERRORS AFTER DEPARTURE

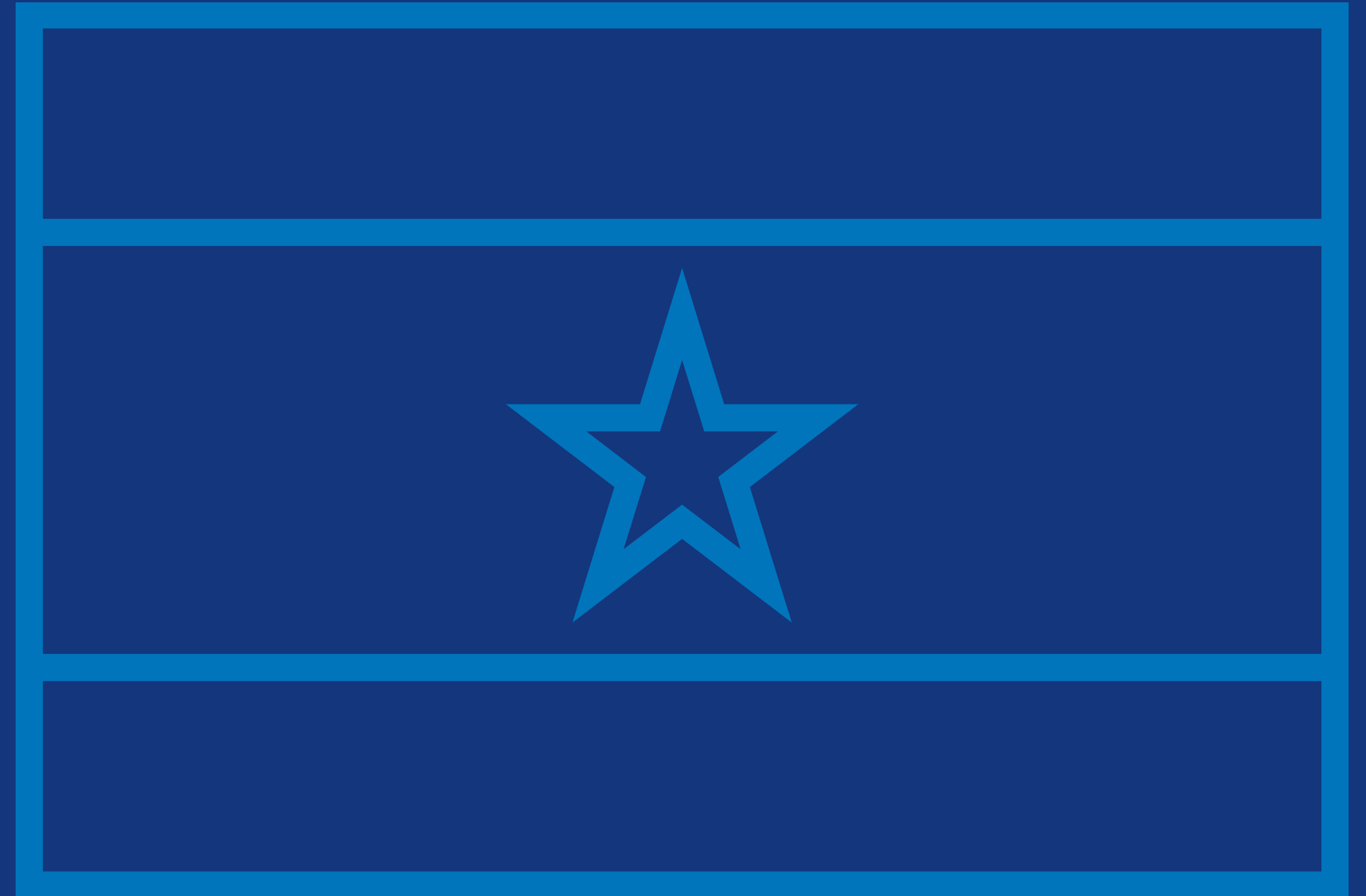
- UK CDS errors after departure: The exporter of record is legally responsible for the CDS declaration. That responsibility does not end when the vessel sails.
- Error on the CDS export declaration: Contact HMRC Customs Compliance immediately – do not wait to be asked, unprompted voluntary disclosure always produces a better outcome than audit discovery.
- Incorrect or unsupported origin declaration: Notify HMRC Customs Compliance and alert the Ghana importer without delay. GRA must be informed before any TPA preference claim is processed. Knowingly sitting on a wrong origin declaration is a deliberate misuse of the TPA – and HMRC treats it exactly that way.
- Approved Exporter status: Status is granted based on correct origin application. An incorrect origin declaration puts the authorisation directly at risk.
- Records: Retain all records for a minimum of 4 years – 6 years recommended to align with GRA's audit window and to meet HMRC's best practice recommendations. Keep the commercial invoice, packing list, EUR.1/invoice declaration, CDS declaration, MRN, origin evidence.
- If the EUR.1 is lost, stolen or destroyed in transit: Apply for a duplicate to the original issuing authority, your Chamber of Commerce. The duplicate is created from the export documents held on file. It must be endorsed "DUPLICATE" in the Remarks box and carries the original date of issue, so it takes legal effect from that date, not the date of reissue. Notify the Ghana importer immediately so their CHA can hold the ICUMS declaration pending receipt of the duplicate.

KEY TAKEAWAY

Own it, report it, fix it. Inaction is always the worst outcome.



IMPORTING INTO GHANA



What happens in Ghana – ICUMS, duties and getting your goods released

GHANA ICUMS: HOW THE SYSTEM WORKS

ICUMS – the Integrated Customs Management System – is Ghana's national customs platform operated by the Ghana Revenue Authority. All Ghana import declarations are processed through ICUMS. Pre-arrival lodgement is strongly recommended.

The import process – step by step:

- 1.UK exporter sends complete document pack to Ghana CHA – same day as Bill of Lading issued
- 2.CHA lodges pre-arrival declaration in ICUMS
- 3.GRA's Customs Technical Services Bureau (CTSB) conducts classification and valuation assessment
- 4.ICUMS assigns a risk channel – Green, Yellow or Red
- 5.Physical examination if Red Channel (79% of Tema declarations)
- 6.Bill of Entry generated – the formal duty assessment
- 7.Importer verifies Bill of Entry and authorises payment
- 8.Duty paid to authorised dealer bank – Tax Bill Receipt issued
- 9.GRA issues release order – goods exit port

Documents the CHA requires from the UK exporter: Commercial invoice, packing list, EUR.1 or invoice declaration, Bill of Lading, EasyPASS CoC where applicable or other Sector Certification (example food, pharma, agri, electrics)



KEY TAKEAWAY

Documents must reach the CHA before the vessel berths. Pre-arrival processing in ICUMS cannot begin without them – and delayed lodgement means delayed clearance and accumulating port charges.

THE CUSTOMS HOUSE AGENT (CHA) AND CPC 40U02

The Customs House Agent (CHA) is the licensed Ghanaian customs broker who submits the ICUMS declaration and manages clearance at Ghana port of entry. The importer appoints the CHA, but remains legally responsible for the accuracy of the declaration.

The single most important instruction to give the CHA: Enter Customs Procedure Code 40U02

CPC 40U02 is the ICUMS code for goods imported under the Ghana-UK TPA preferential tariff. Without it, ICUMS applies the MFN rate. That is the difference between 0% and 5% duty on a TPA eligible shipment – a real and recoverable sum, however, recovering overpaid duty after the event is slower and more complex than getting it right at declaration.

This is the most common cause of preference claim failure at Ghana customs. Not missing documentation. Not wrong HS codes. A CHA who defaults to the standard import CPC.

Alongside CPC 40U02, the CHA must also enter:

- EUR.1 serial number – or confirmation that an invoice declaration has been made
- Country of origin: United Kingdom (GB)
- HS code confirmed against the TPA Tariff Liberalisation Schedule at external.unipassghana.com



KEY TAKEAWAY

One instruction – CPC 40U02 – prevents the most common and most costly error in the TPA preference claim process. The importer must confirm it with the CHA before the declaration is submitted.

THE GHANA BILL OF ENTRY: CHECK IT BEFORE PAYING

The Bill of Entry (BoE) is the formal GRA customs clearance document. It is generated by ICUMS once the CTSB assessment is complete and sets out every charge payable. Foreign currency values are converted to GHS – Ghanaian Cedi – at the prevailing Bank of Ghana rate. Goods are not released until payment is made. Ensure you check every line before authorising payment - an error is correctable before payment; after payment it requires a formal amendment application.

Case Study: Bill of Entry (HS 8423820000, CIF £11,200.00), Illustrative exchange rate: GHS 14.76/£1 – CIF GHS 165,312.00

Charge	Basis	Rate	GHS
Import Duty	CIF	0% TPA (CPC 40U02)	0
ECOWAS Levy	CIF	0.50%	826.56
AU Levy (LAU)	CIF	0.20%	330.62
EDIF	CIF	0.50%	826.56
Special Import Levy (SIL)	CIF	2%	3,306.24
Processing Fee (PRF)	CIF	1%	1,653.12
Duty-Paid Value			172,255.10
NHIL	Duty-paid value	2.50%	4,306.38
GETFund Levy (GET)	Duty-paid value	2.50%	4,306.38
VAT	Duty-paid value	15%	25,838.27
Withholding Tax	CIF	1% (recoverable)	1,653.12
Total TPA Charges			43,047.25

VAT, NHIL and GETFund are all charged on the same duty-paid value base – VAT Act 2025 (Act 1151), effective 1 January 2026.

MFN comparison – without CPC 40U02, Import Duty at 5% = GHS 8,265.60 Total MFN charges: GHS 52,965.97

TPA saving: GHS 9,918.72

KEY TAKEAWAY

Confirm CPC 40U02 and the 0% TPA rate on the BoE before payment is authorised. This is the final checkpoint – once paid, recovery requires a formal amendment.

THE FULL GHANA CHARGE STACK

Every charge is statutory. None are negotiable. The only variable the importer controls is the Import Duty rate – and that depends entirely on getting CPC 40U02 right.

Charges are applied in two stages:

Stage 1:

On CIF value: Import Duty (0% TPA/5% MFN) + ECOWAS Levy 0.5% + AU Levy 0.2% + EDIF 0.5% + Special Import Levy 2% + Processing Fee 1%

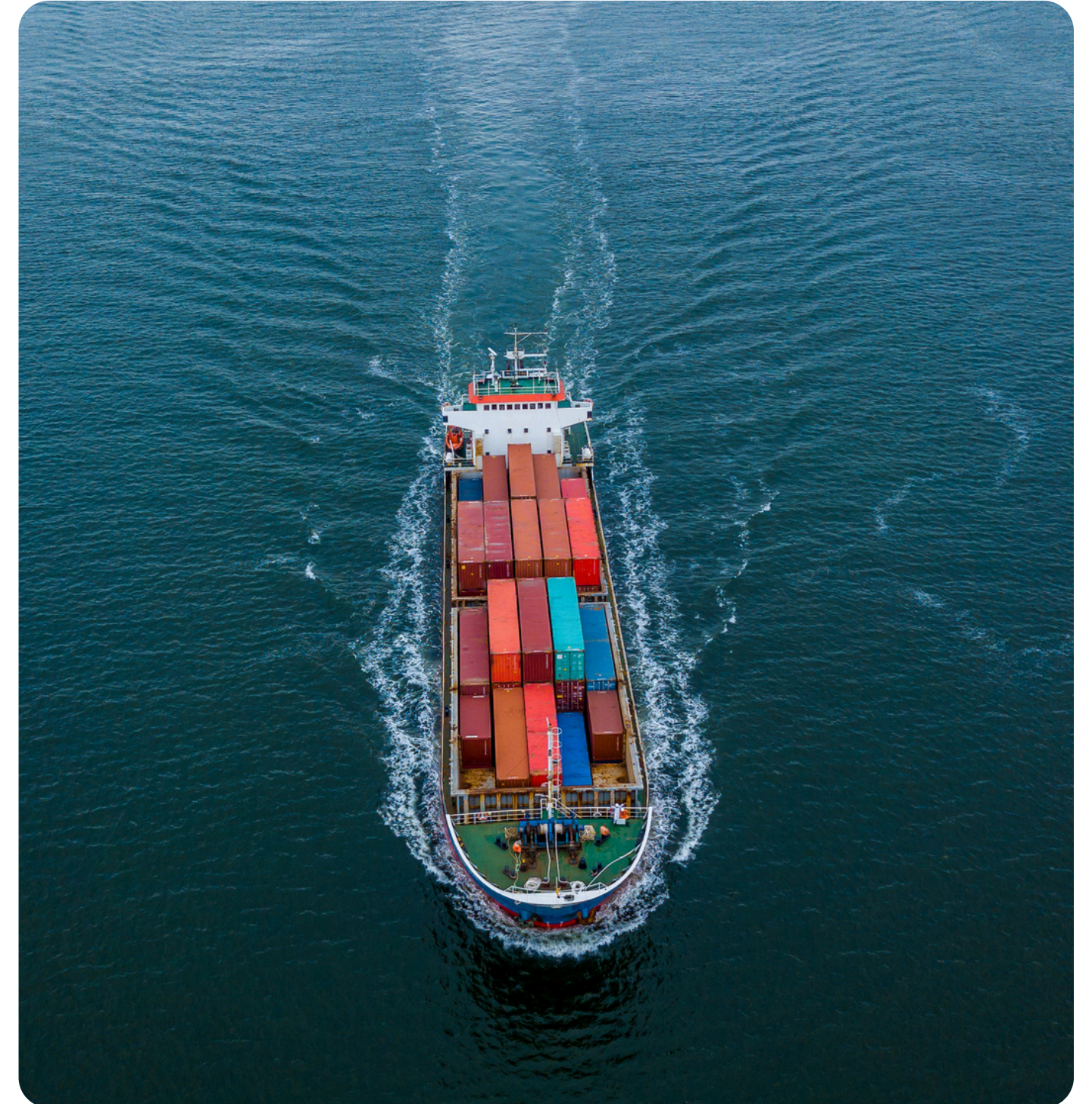
Stage 2:

On duty-paid value (CIF + Import Duty + all stage 1 levies): NHIL 2.5% + GETFund 2.5% + VAT 15% – all three applied to the same base under VAT Act 2025 (Act 1151), effective 1 January 2026.

Separately on CIF value: Withholding Tax 1% – recoverable by VAT-registered importers against their VAT liability.

KEY TAKEAWAY

The charge stack is fixed by statute. Getting CPC 40U02 right is the only decision that changes what the importer actually pays.



CHECKING THE ICUMS DECLARATION

Once the CHA lodges the declaration in ICUMS, the clock is running. Before GRA's Customs Technical Services Bureau (CTSB) begins its assessment, every field below must be checked and confirmed. This is the last point at which the importer has any practical control – get it right here or pay the consequences later.

Import Duty rate	Must show 0% TPA – if it shows 5%, the CPC is wrong	Bill of Entry duty line
HS code	10-digit Ghana import code – first 6 digits must match EUR.1 and commercial invoice	EUR.1, commercial invoice, packing list
Goods description	Must match the commercial invoice and EUR.1 exactly – word for word	EUR.1 Box 8, commercial invoice
Country of origin	United Kingdom – GB	EUR.1 Box 4, commercial invoice
Proof of origin	EUR.1 serial number or invoice declaration reference – must be populated	EUR.1 certificate or invoice declaration
Importer name	Full legal registered name – must match invoice exactly	Commercial invoice, EUR.1 Box 3
Importer TIN	Current and correct Ghana TIN	GRA registration – verify TIN is active
Invoice number	Must match commercial invoice, packing list and Bill of Lading/Air Waybill	All documents in pack
Invoice value	Declared goods value in original currency	Commercial invoice
Freight amount	Must match freight charge on invoice/freight documentation	Freight invoice or Bill of Lading
Insurance amount	Must match insurance premium	Insurance certificate
CIF value in GHS	Invoice value + freight + insurance converted at Bank of Ghana rate	Check build is correct, duties calculated on this figure
Bill of Lading/Air Waybill number	Must match the shipping document exactly	Bill of Lading/Air Waybill issued by carrier
Quantity and weight	Must match packing list and Bill of Lading/Air Waybill	Packing list, Bill of Lading/Air Waybill
Sector permit/certificate reference	EasyPASS CoC number or other regulatory permit where applicable	GSA, FDA or other regulatory document

KEY TAKEAWAY

Two fields determine whether TPA preference has been applied – CPC 40U02 and the proof of origin reference. If either is missing or wrong, correct it before CTSB assessment completes. Everything else must be consistent across every document in the pack.

OVERPAID DUTY AND UNDER-DECLARATIONS

Claiming overpaid duty: The importer has **90 days from the date of goods release** to submit a refund application to GRA. This is the statutory time limit under Section 104(10), Customs Act 2015 (Act 891). There is no extension

The refund application requires

- Original BoE
- Original duty payment receipt
- Written grounds for the claim
- Supporting documentation – including EUR.1 where preference was not applied

Under-declarations – voluntary disclosure:

The GRA's approach to voluntary disclosure is materially less severe than errors found on audit.

Voluntary disclosure results in the shortfall plus interest. Audit discovery adds penalties on top.

Voluntary disclosure – how to do it

Contact GRA Customs Division directly in writing, through your CHA is the recommended route. Set out the error, the correct figures, and the shortfall. GRA will confirm the amount due, including interest. Pay promptly. There is no prescribed form for customs duty voluntary disclosures, a clear written submission with the original BoE reference and supporting figures is what GRA requires.



KEY TAKEAWAY

Voluntary disclosure consistently produces a better outcome than being found on audit

RECORD KEEPING AND AUDITS – UK AND GHANA



What to keep, how long to keep it – and what happens if you do not.

RECORD KEEPING: UK AND GHANA

Customs clearance is not the end of the compliance obligation. Both HMRC and GRA have audit rights that extend years beyond clearance.

UK Exporter – HMRC:

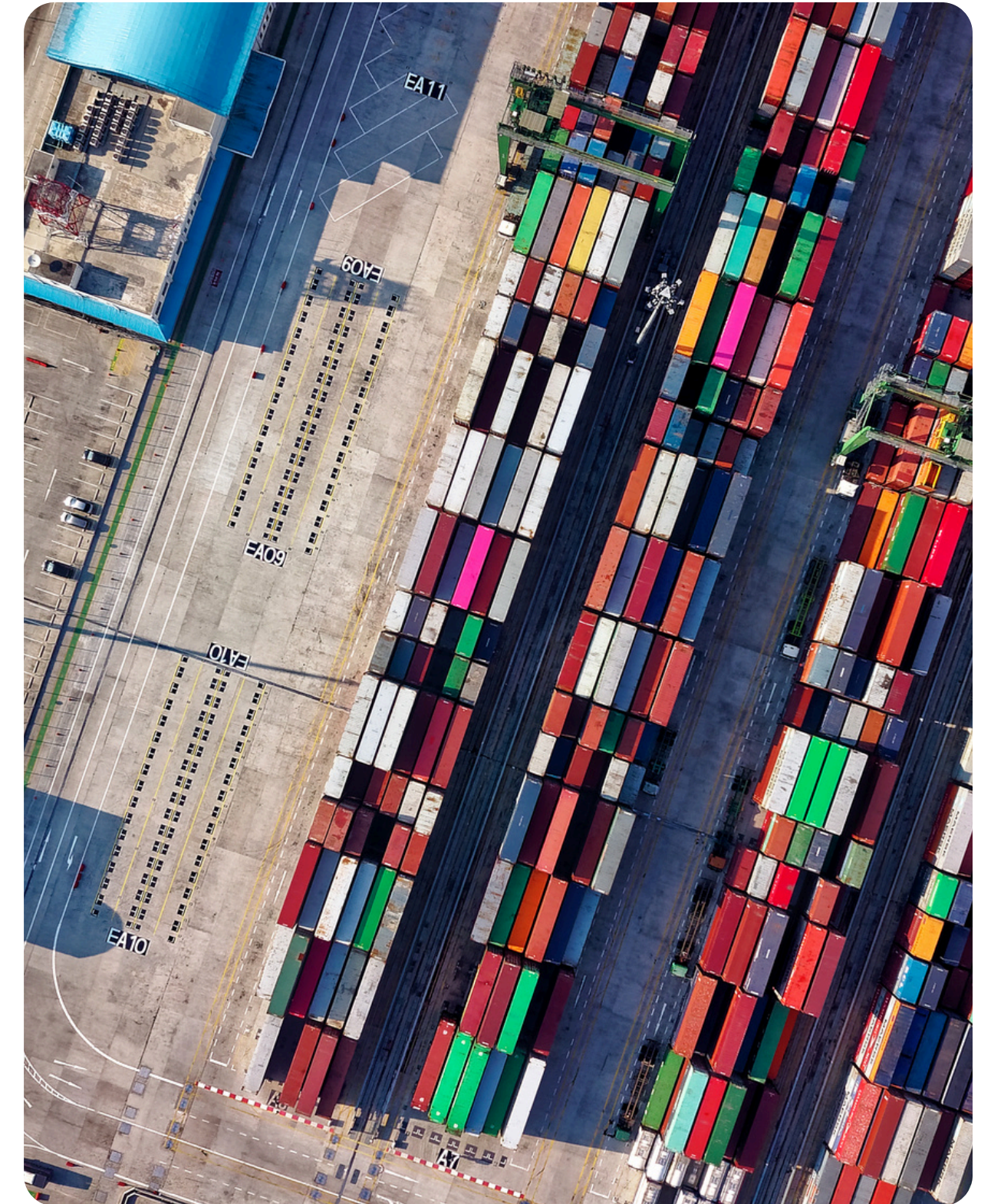
HMRC statutory minimum is 4 years. They have a best practice recommendation of 6 years. 6 years would also align with Ghana's GRA full audit window.

Retain for each shipment:

UK Paperwork	Ghana Paperwork
Commercial invoice	Commercial invoice
Packing list	Packing list
EUR.1 movement certificate and application	Bill of lading
CDS Export declaration (MRN)	Original EUR.1
Bill of Lading/Air Waybill	Sector specific certification e.g.
Supplier declarations for non-UK materials	Bill of entry
Bills of material	Duty payment receipts
Export licence and correspondence	CTSB correspondence

KEY TAKEAWAY

Six years is GRA's audit window. The original EUR.1 must be retained by the Ghanaian importer. A photocopy will not satisfy a post-clearance audit.



POST-CLEARANCE AUDITS: UK HMRC

Legal basis:

HMRC statutory powers and TPA Protocol No.1. Post-departure audit window: 4 years minimum, 6 years recommended.

HMRC audits cover:

EUR.1 applications, invoice declarations and Approved Exporter self-certifications. Records and manufacturing evidence can be requested for any shipment within the audit window.

Audit triggers:

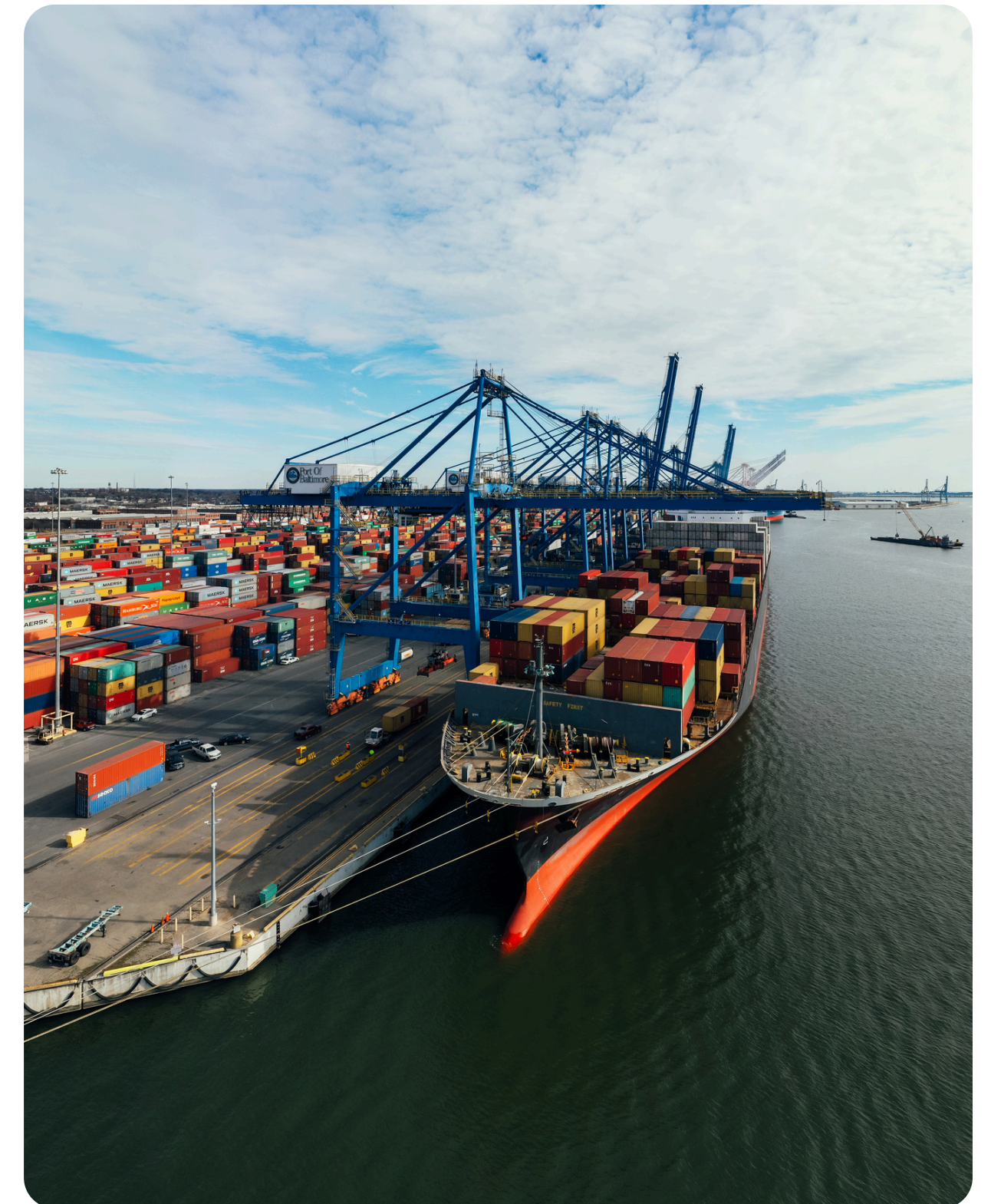
Approved Exporter compliance reviews; HMRC-initiated verification of a specific origin claim; intelligence on incorrect or unsupported declarations; GRA verification request under the TPA.

HMRC may request:

C1299 application and supporting documents submitted at time of EUR.1 application, supplier declarations for all non-originating materials, bills of materials and cost build-up evidencing MaxNOM compliance, copies of invoice declarations made.

If the origin claim is found to be incorrect:

The Ghanaian importer faces a back duty demand at the full MFN rate on every affected shipment. The UK exporter faces HMRC penalties, which can be substantial. Approved Exporter status is directly at risk of revocation. The commercial relationship with the Ghanaian buyer may be damaged, they paid the back duty, and they will know exactly why.



POST-CLEARANCE AUDITS: GHANA GRA

Legal basis:

Customs Act 2015 (Act 891) and TPA Protocol No.1. Post-clearance audit window: 6 years from date of importation.

GRA audits cover:

All preference claims made under the TPA, including the HS code declared, the CPC applied, the CIF value used as the duty base, and the validity of the proof of origin submitted. GRA audits are conducted jointly by the Customs Division and the Domestic Tax Revenue Division. Import declarations and corporate tax records are examined simultaneously. This is not a narrow customs check; it is a cross-departmental review of the entire importation.

Audit triggers:

Sector-wide audit programmes targeting specific commodity sectors; intelligence suggesting incorrect origin claims from a particular supplier or supply chain; CIF values declared consistently below GRA benchmark for similar goods; HMRC-initiated verification request under the TPA; pattern matching in ICUMS flagging anomalies in declared values or HS codes.

GRA may request: Original EUR.1 certificate – not a copy, the original; commercial invoice, packing list and Bill of Lading for the specific shipment; evidence that the HS code was eligible for TPA preference at the time of importation; confirmation from the UK exporter that the goods genuinely qualified as UK originating.

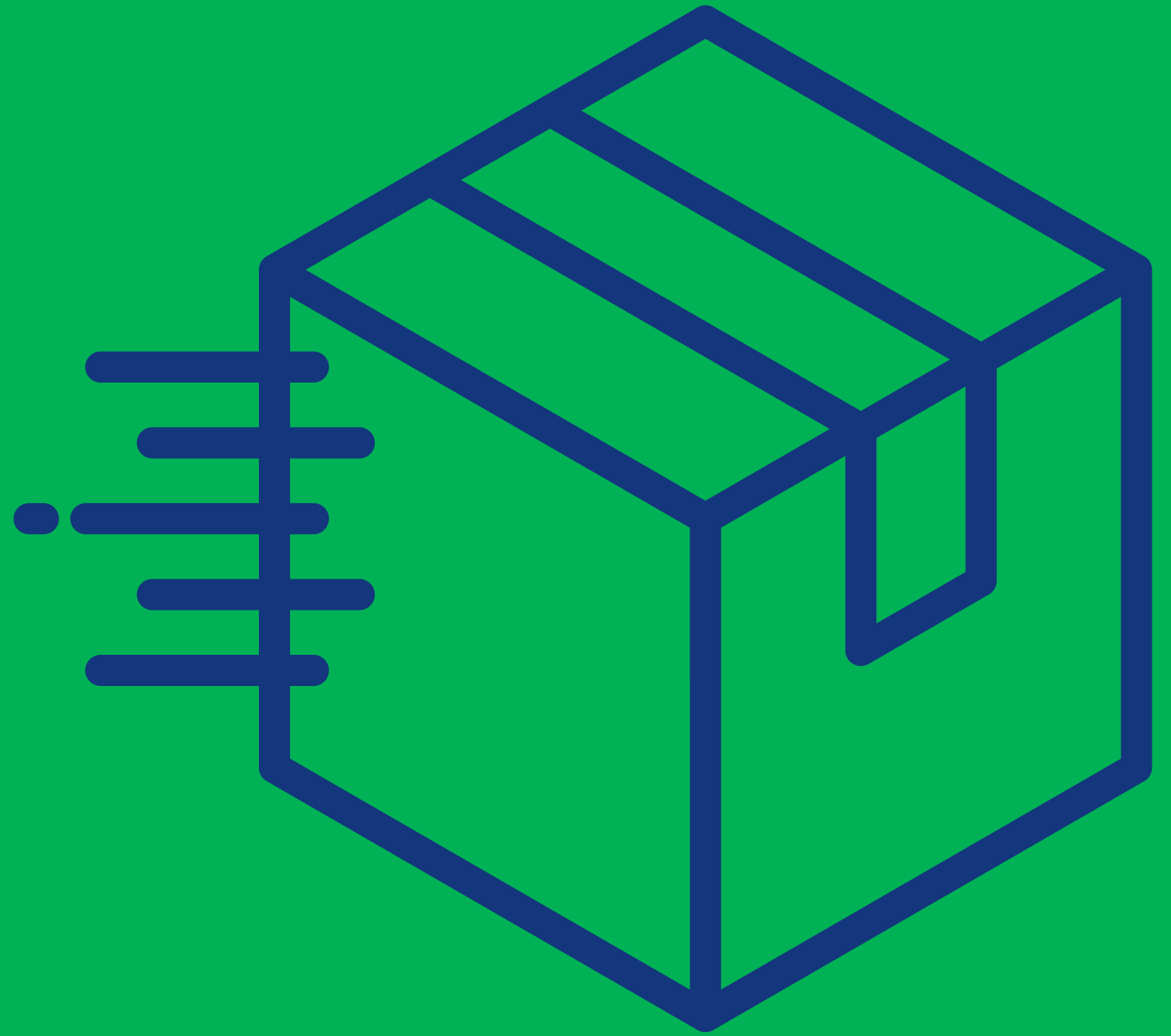
If the audit cannot be satisfied:

GRA will assess the full MFN duty on every affected shipment, plus interest. Penalties apply under the Customs Act 2015. GRA will not accept photocopies of EUR.1s where the original has been lost, reconstructed invoices, or undertakings to locate missing documents. If the records are not there, the preference claim fails – and the importer pays the difference.

COMPLETE COMPLIANCE CHECK

GB UK EXPORTER — ACTIONS			
ACTION	WHO	WHEN	NOTES
Commodity code confirmed — 8-digit UK	Exporter	Before any documents raised	—
Export licence check — ECJU	Exporter	Before freight booked	<i>ecochecker.businessandtrade.gov.uk</i>
EasyPASS CoC applied for	Exporter	Min. 4 weeks before shipment	<i>Bureau Veritas or Intertek; original travels with goods</i>
Commercial invoice raised	Exporter	Before goods move	<i>All fields; CIF breakdown; origin statement</i>
Packing list raised	Exporter	Before goods move	<i>Must match invoice exactly</i>
EUR.1 applied for	Exporter via Chamber	Before goods move	<i>10-month validity (Art. 23, Protocol No. 1, UK-Ghana TPA); Box 10 = invoice number</i>
Document reconciliation	Exporter	Before CDS lodged	<i>Cross-reference all fields across all documents</i>
CDS export declaration lodged	Forwarder/agent	Before goods at port	<i>DE 2/3/Box 44: C644 + EUR.1 serial</i>
MRN obtained and filed	Exporter	On CDS acceptance	<i>6 years minimum</i>
Bill of Lading issued	Carrier	After vessel departure	<i>Add to pack immediately</i>
Full pack sent to Ghana CHA	Exporter/forwarder	Same day as Bill of Lading	<i>Documents must arrive before vessel</i>
GH GHANA IMPORTER — ACTIONS			
ACTION	WHO	WHEN	NOTES
ICUMS declaration lodged	Ghana CHA	Pre-arrival	<i>CPC 40U02; EUR.1 referenced; correct HS code</i>
ICUMS declaration checked	Ghana importer	Before submission	<i>Confirm CPC 40U02 and EUR.1 reference</i>
Bill of Entry checked	Ghana importer + CHA	Before payment	<i>0% TPA rate confirmed; CIF correct</i>
Duty paid	Ghana importer	After BoE verified	<i>Tax Bill Receipt retained</i>
Records filed — UK	Exporter	Immediately	<i>6 years — complete pack</i>
Records filed — Ghana	Importer	Immediately	<i>6 years — original EUR.1 and BoE</i>

**CASE STUDY:
PRECISION WEIGH UK
LTD (PWUL)**



CASE STUDY: PRECISION WEIGH UK LTD (PWUL)

The shipment: Precision Weigh UK Ltd (PWUL), Nottingham – industrial platform scales. Buyer: GhanaFood Processing Co. Ltd, Accra, TIN C0012345678. HS 84238220 (UK)/8423820000 (Ghana). Felixstowe to Tema Port. Incoterms®: CIF Tema Port.

Invoice PWUL-GH-0047: Goods Value £10,000.00 | Freight and Insurance £1,200.00 | CIF £11,200.00

PWUL had never exported to Ghana before. Their customer in Accra was waiting on the equipment they needed to run their production line; delays were not acceptable. PWUL started early. Bureau Veritas was appointed for the EasyPASS CoC six weeks before shipping – the original certificate travelled with the goods. The EUR.1 was obtained through East Midlands Chamber of Commerce and endorsed, serial No. GBE2026/12345. When document reconciliation was run, a description discrepancy was caught and corrected before anything left the building. The CDS declaration was lodged – MRN 26GB123456789ABC0, DE 2/3 C644 with the EUR.1 serial – and the full document pack reached the Ghana CHA the same day the Bill of Lading was issued.

In Accra, the CHA lodged pre-arrival in ICUMS: UCR GH202602-TEMA-00847, CPC 40U02 was used, EUR.1 referenced, HS 8423820000 confirmed at 0% TPA. The importer checked every field before submission. The declaration went Red Channel. GSA verified the EasyPASS CoC, independently calibrated the scales on the quayside, and confirmed three crates against the packing list. Everything matched.

The Bill of Entry showed Import Duty at 0%. The importer checked every line before authorising payment. Total charges: GHS 43,047.25. TPA saving versus MFN: GHS 9,918.72. Release order issued. Goods cleared in 8 days. **Both sides** filed complete records – PWUL for 6 years, Ghana importer retaining the original EUR.1 and Bill of Entry. GRA's audit window runs for 6 years from the date of importation.

KEY TAKEAWAY

Clearance was the outcome.
Systematic preparation made it routine.

WHERE TO GET HELP



- UK Trade Tariff – commodity codes and TPA preference rates - www.trade-tariff.service.gov.uk
- EUR.1 / C1299 application - www.gov.uk/government/publications/eur1-and-eur-med-movement-certificate
- Approved Exporter status - www.gov.uk/guidance/apply-for-approved-exporter-status
- UK-Ghana TPA – full text and Annexes - www.gov.uk/government/collections/uk-ghana-interim-trade-partnership-agreement
- Export licence check – ECJU Goods Checker - www.ecochecker.businessandtrade.gov.uk
- EORI number registration - www.gov.uk/eori/apply-for-eori
- EasyPASS – Bureau Veritas UK - verigates.bureauveritas.com/programmes/ghana
- EasyPASS – Intertek UK - www.intertek.com/government/product-conformity/ghana



- Ghana Revenue Authority (GRA) – customs and ICUMS - www.gra.gov.gh
- ICUMS / TPA Tariff Liberalisation schedule - external.unipassghana.com
- Ghana Standards Authority (GSA) – EasyPASS - www.gsa.gov.gh
- Ghana Food and Drugs Authority - www.fdaghana.gov.gh
- Ghana Ports and Harbours Authority (GPHA) - www.ghanaports.gov.gh
- Ghana National Chamber of Commerce - www.ghanachamber.org
- Ghana Shippers Authority - www.shippers.org.gh



British
High Commission
Accra



UKGCC
UK - GHANA CHAMBER of COMMERCE

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