

UK-GHANA INTERIM TRADE PARTNERSHIP AGREEMENT (TPA)

# Duties and Customs Procedures

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

# WHY DUTIES AND CUSTOMS PROCEDURES MATTER TO YOUR BUSINESS

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

Before you agree a price with your UK buyer, you need to know:

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

Get this right and your buyer receives a smooth delivery, pays the correct duty rate, and faces no unexpected charges at the UK border. The UK-Ghana Trade Partnership Agreement (TPA) offers Ghanaian exporters a significant advantage – zero duty on TPA all goods entering the UK – but only if the paperwork supports the claim.

Get it wrong and the consequences are real: delays at the UK border, goods held by customs, additional costs your buyer did not budget for, and a commercial relationship that starts badly before it has the chance to grow.



## KEY TAKE AWAY

Know your costs and your obligations before you confirm the order.

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 Ghana commodity code consists of 10 digits for both export and 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 Ghana export code, use the Ghana Revenue Authority's (GRA), Integrated Customs Management System (ICUMS) - [ICUMS Login](#) – you can search by product description or by HS code to identify your product
- For our case study we are using cassava flour and have identified the export code as 1106209000



## WHY THIS MATTERS FOR UK?

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

Ghana Export Code:	1106209000
UK Import Code:	1106209000
UK Import Duty:	
MFN Rate	£138 per tonne
<b>TPA Preference Rate</b>	<b>0%</b>

## UK IMPORT DUTY:

# HOW IT IS STRUCTURED

Unlike Ghana's ECOWAS Common External Tariff, which operates on five fixed duty bands, the UK uses the UK Global Tariff (UKGT). Duty rates are set product by product and vary across thousands of commodity codes.

There are no fixed bands to navigate; the rate for your specific goods is the only rate that matters. Duty is assessed on the customs value of the goods – the cost of the goods plus all charges incurred in getting them to the UK border. The rate is set by the 10-digit commodity code.

Below are illustrative MFN rates across common export sectors (Source: UK Global Tariff – always verify your specific code at [www.gov.uk/trade-tariff](http://www.gov.uk/trade-tariff)):

Sector	Typical UK MFN Duty Rate
Fresh and dried fruit	4-12%
Processed food and beverages	0-30%
Textiles and clothing	8-12%
Footwear	8-16%
Electrical and electronics	0-14%
Machinery and equipment	0-4%
Chemicals	0-6%
Furniture	0-5.5%

Under the TPA, Ghanaian goods with valid proof of origin attract 0% duty across all categories – immediately and without phasing. The MFN rate above is what your UK buyer pays if proof of origin is missing or incorrect.



### NOTE

VAT is charged separately on import – 20% on most goods, 0% on qualifying products. This is covered on the next slide.

# ADDITIONAL CHARGES AT UK CUSTOMS

**The good news:** the UK charge stack is considerably simpler than Ghana's. There are no stacking levies, no processing fees, no NHIL or GETFund equivalents. But VAT is significant, and for non-food goods it applies to the full duty-inclusive customs value.

Charge	Rate	Calculation Based On
Import Duty	MFN rate (varies by commodity code) – or 0% under TPA with valid proof of origin	Customs value (goods + freight + insurance to UK border)
VAT on Import	20% standard rate	Customs value + import duty
VAT on Import – Mainly Food, children's footwear and clothing	0% (zero-rated)	Eligible food items, children's clothing and footwear, and certain accessories are not charged VAT
Common User Charge (CUC)	£29 per commodity line (Port of Dover and Eurotunnel only)	Medium and high risk SPS products routing through Port of Dover and Eurotunnel
Excise Duty	Varies – alcohol, tobacco and fuel only	Specific rate per unit/litre/kg – not ad valorem
Anti-Dumping/Countervailing Duty	Product and country specific – check UK tariff	Customs value

The Common User Charge (CUC) was introduced in April 2024 as part of the Border Target Operating Model. It covers the operating costs of the government-run Border Control Post at Sevington in Kent and applies only to eligible SPS imports arriving via the Port of Dover or Eurotunnel – not to goods entering through other UK ports. For Ghanaian exporters shipping to Southampton, the CUC does not apply. However, exporters whose UK buyers are using Dover routed freight, should be aware that charges of £29 per commodity line apply to medium and high-risk plant products, capped at a maximum of £145 per consignment.

## KEY TAKE AWAY

For most Ghanaian food exports to the UK under the TPA, the VAT charge on arrival is zero and the CUC does not apply. For most non-food goods, VAT at 20% applies on the full customs value – factor this into your UK buyer's landed cost calculation from

# GHANA EXPORT REQUIREMENTS

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

- **GEPA registration** – mandatory for all non-traditional exporters including agricultural products and processed foods. Required before the ICUMS export declaration can be lodged.
- **Tax Identification Number (TIN)** – issued by GRA. Required for ICUMS access and all export documentation
- **Commodity code** – ten digits for export. Use the ICUMS tariff portal to identify the correct code for your product
- **PPRSD phytosanitary certificate** - cassava flour, as a processed and packaged product, is considered low risk and does not require a phytosanitary certificate for UK import. If you export raw or minimally processed plant products, confirm requirements with PPRSD.
- **FDA Ghana export certificate** – required for processed food and drink products. Apply to the Food and Drugs Authority. Allow sufficient lead time before your scheduled shipment date
- **Commercial invoice and packing list** – must accurately describe the goods, agreed contract value and incoterms, and match the ICUMS declaration exactly.
- **EUR.1 movement certificate** – apply through the Ghana National Chamber of Commerce and Industry (GNCCI) once goods are ready. This is your proof of origin for TPA preferential duty at the UK border.
- **Bill of Lading/Air Waybill** – issued by your shipping line or airline once goods are booked and loaded. Required for ICUMS completion and in the UK to release the goods to the importer
- **Bank of Ghana, export proceeds repatriation** – export earnings must be repatriated through a Bank of Ghana licensed commercial bank within 60 days of shipment. Your bank will require a copy of the Bill of Lading/Air Waybill and commercial invoice to process the inward payment. Non-repatriation is a foreign exchange offence under the Foreign Exchange Act 2006 (Act 723).
- **Customs House Agent (CHA)** – submits your ICUMS export declaration. Use a GRA-licensed CHA. They lodge the declaration, manage port release and provide your export reference.

## KEY TAKE AWAY

Ghana's export requirements span multiple agencies – GRA, GEPA, PPRSD, FDA Ghana, GNCCI and the Bank of Ghana. Each has its own timeline. Start early, and do not wait until the goods are at the port.

THE COMMERCIAL INVOICE:

# GETTING IT RIGHT

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

**It must include:**

- Seller and buyer name, address and country
- Detailed description – e.g. “Cassava flour, dried and milled, produced from Ghanaian-grown cassava tubers, packed in 25kg multi-wall paper bags”
- Ten-digit Ghana commodity code
- Quantity, unit price, total value and currency
- Incoterms (e.g. FOB Tema)
- Gross and net weight
- Country of origin and origin statement (if value is under £5400/€6000), EUR.1 required above this threshold
- Any applicable licence/certificate numbers

## KEY TAKE AWAY

Vague descriptions or missing information can trigger an examination at the UK border, causing delays and storage charges. Be specific and accurate

## VALUATION

HMRC uses transaction value as the primary basis for customs valuation. The invoice value must reflect the genuine commercial price paid or payable for the goods. Under-declaration is a customs offence.



# WHAT THE UK EXPORTER NEEDS TO DO

The exporters responsibilities before the goods leave Ghana

## THE COMMERCIAL INVOICE:

# WHAT CAN AND CANNOT LEAVE GHANA

### EXPORT PROHIBITIONS

The following goods are banned from export under Ghanaian and international law. No licence, no workaround:

- Round logs (12 protected species including Rosewood)
- Rattan canes and bamboo
- Narcotics and psychotropic substances
- African grey parrots and other CITES-listed endangered species
- Currency exceeding USD 10,000
- Obscene and pornographic materials
- Any goods prohibited under international law

### EXPORT DUTY

All Ghanaian exports are zero-rated for VAT. Export duty applies to two categories only:

- Cocoa beans (rate set by Ministry of Finance)
- Hydrocarbon oils (e.g. Aviation Turbine Kerosene)

### Export Restrictions – Permits and Certificates Required

Restricted goods can be exported but only with the correct documentation attached to your ICUMS declaration:

Product Category	Controlling Authority	Document Required
Food and agricultural produce (including dried fruit)	PPRSD/MOFA	Phytosanitary Certificate
Manufactured/processed goods	Ghana Standards Authority	GSA Permit

### KEY TAKE AWAY

Get your permits before your shipment is booked – not after. GRA Customs will not release goods at the port of exit without the required documentation attached to your ICUMS declaration.

## PROOF OF ORIGIN

# YOUR TWO OPTIONS:

To claim the TPA preferential duty rate, your UK buyer needs proof that your goods originate from Ghana. There are two ways to provide it:

### OPTION ONE

Invoice Declaration (at or below £5400/€6000) Origin statement printed directly on your commercial invoice. Exact TPA wording must be used.

### OPTION TWO

EUR.1 Movement Certificate (above £5400/€6000). Obtained through the Ghana National Chamber of Commerce and Industry (GNCCI). The EUR.1 must then be endorsed by the Ghana Revenue Authority (GRA) before it travels with the goods. The original travels with the goods – it cannot be emailed separately. Valid for ten months from endorsement. You are legally responsible for accuracy.

A note on the longer-term direction. Under Protocol No. 1 of the UK-Ghana TPA, the EUR.1 was introduced as a transitional arrangement for Ghanaian exporters, with origin declarations the intended longer-term standard. EUR.1 remains fully accepted at the UK border and is the current standard practice in Ghana. Businesses should however be aware that this may evolve, and we recommend checking current guidance from GRA and HMRC for the latest position.

### KEY TAKE AWAY

Your UK buyer cannot claim the TPA preferential rate without valid proof of origin from you. Get it right before the goods ship – an incorrect or missing proof of origin means your buyer pays full MFN duty at the UK border.

## THE GHANA EXPORT PROCESS:

# STEP BY STEP

1. Goods packed, transport arranged, Origin documents, documents sent to Licensed Customs House Agent (CHA) to be used for export declaration
2. CHA submits export declaration via ICUMS. This must be lodged before the goods arrive at the port of exit
3. Goods arrive at port and are presented to carrier – GRA Customs may conduct checks before the goods are loaded
4. Export permits/certificates confirmed – Phytosanitary Certificate and GSA permit must be in order. GRA will not release goods without them
5. Full shipping document pack sent to UK buyer and their customs agent; it is essential these arrive before the goods
6. Vessel departs Ghana – Ghana export is now complete



# THE UK IMPORT AND CUSTOMS PROCESS

What actually happens when your goods arrive at the UK customs border



# KEY UK ENTRY POINTS AND THE CUSTOMS DECLARATION SERVICE

Understanding how and where your goods enter the UK shapes how your buyer's customs agent prepares the declaration and how realistic your delivery timelines need to be.

## SEA FREIGHT – PRINCIPAL PORTS FOR WEST AFRICA TRADE

The majority of sea freight from Ghana arrives at one of three deep-water container ports:

- **Felixstone** – the UK's largest container port, handling around 48% of all UK containerised trade. The primary entry point for deep-sea West Africa routes. Direct rail connections for onward UK distribution.
- **Southampton** – second major container option on the south coast, strong road and rail links into southern England.
- **London Gateway** – modern deep-sea container terminal on the Thames estuary, growing capacity for Africa routes.

## AIR FREIGHT

Time-sensitive or high-value consignments arrive via:

- **London Heathrow** – principal air cargo hub for Ghana routes
- **London Gatwick/Manchester** – secondary options depending on freight forwarder routing

## THE UK CUSTOMS PLATFORM – CDS

All UK import declarations are submitted through the **Customs Declaration Service (CDS)**, HMRC's mandatory digital platform. The UK importer's customs agent submits the declaration before or on arrival. CDS processes the declaration and assigns a Movement Reference Number (MRN) – the unique import reference retained for compliance records. UK Border Force may examine consignments at the border control post on a risk-assessed basis.

### KEY TAKE AWAY

Your goods enter the UK through CDS, not ICUMS. The document pack you send your UK buyer must reach their customs agent before the vessel berths – pre-arrival lodgement on CDS is standard practice and avoids port storage charges.

## THE UK IMPORT PROCESS:

# STEP BY STEP

From vessel arrival to goods being released, here is what happens at the UK port of entry:

1. Vessel arrives at UK port of entry
2. CDS import declaration lodged by the UK importer's customs agent
3. Cargo released by the shipping agent and terminal handling conducted
4. Customs examination and inspection by other border agencies as required – this can include UK Border Force, Port Health Authority, APHA (Animal and Plant Health Agency), HMRC and Trading Standards
5. Risk selectivity determines the customs route – CDS assigns one of 6 clearance routes, each with different examination requirements
6. Duty assessment and payment
7. Goods released and can exit the port

Route	Description
H	Pre-arrival – declaration lodged before vessel arrives. Automatically moves to a live route on arrival
0	Pending – CDS waiting on another government system before allocating a route
1	Full documentary check – all original documentation submitted to the National Clearance Hub (NCH) for examination. Can take up to 12 hours
2	Documentary check plus physical examination of goods – no set time limit
3	Full documentary check required but goods processed within 10 minutes, same as Route 6, provided no additional holds
6	Immediate clearance – no paperwork presentation required. Goods cleared within approximately 10 minutes provided duty and VAT paid

UK IMPORT CONTROLS:

# KNOW BEFORE YOU SHIP

Depending on your product, additional UK controls may apply beyond customs duties and documentation. Check which apply to your goods before you arrange shipment

Sector	UK Control/Requirement
Food and agricultural products (including dried fruit)	Phytosanitary certificate and SPS controls – see next slide
Electrical and electronic products	UKCA marking
Textiles and clothing	UK product labelling requirements
Chemicals	UK REACH
Timber and wood products	UK Timber Regulations (UKTR)
Cosmetics	UK Cosmetics Regulations
Wildlife and natural products	CITES permits

## KEY TAKE AWAY

Check whether your product is subject to UK import controls before you ship. Further detail on standards and regulatory requirements is covered in the accompanying guide – Standards and Regulatory Requirements.

## SANITARY AND PHYTOSANITARY CONTROLS:

# WHAT THE UK REQUIRES

Most plant-based products exported from Ghana require a phytosanitary certificate issued by the Plant Protection and Regulatory Services Directorate (PPRSD) before they leave Ghana. The certificate confirms the goods have been officially inspected and meet the plant health requirements of the destination country.

### TO OBTAIN THE CERTIFICATE:

- Apply to PPRSD in advance of shipment – do not leave this until goods are packed and ready to go
- PPRSD will inspect the goods and packaging to confirm they are free from pests and meet export requirements
- Allow sufficient time for inspection and certification before your freight booking – if treatment is required following inspection, this will add further time
- The original certificate travels with the goods to the UK
- ePhyto (electronic phytosanitary certificate) is available – check with PPRSD whether this applies to your shipment

**Issued by:** Plant Protection and Regulatory Services Directorate (PPRSD)

### POLICY NOTE

The UK and EU are progressing toward a new common SPS area aligned with relevant EU rules, which will streamline UK-EU agrifood trade while maintaining the UK's independent trade policy and existing global trading relationships. Further detail and guidance on the scope of the agreement and changes for Rest of World trade partners will be communicated once negotiations conclude later this year; no changes to current arrangements are anticipated before mid-2027.

### KEY TAKE AWAY

At the UK border, plant health checks are carried out by the Animal and Plant Health Agency (APHA). Food safety compliance is overseen by the Port Health Authority. Both work alongside UK Border Force and HMRC as part of the coordinated border approach.

## CLEARANCE TIMELINES

# WHAT TO EXPECT

### SEA FREIGHT

Tema Port to UK ports (Felixstowe, Tilbury, Southampton): approximately 15–25 days in transit.

### AIR FREIGHT

Accra International Airport (ACC) to UK airports (Heathrow, Gatwick): approximately 2–4 days in transit. Air freight is the preferred option for time-sensitive, perishable or high-value consignments where speed to market is critical.

### HOW CAN YOU REDUCE CLEARANCE TIME?

Pre-lodging the CDS import declaration before the vessel or aircraft arrives is the most effective tool available. The UK customs assessment can begin before arrival, saving significant time. Ensure your UK importer and their customs broker have the full document pack, including the EUR.1 and phytosanitary certificate where required – before the consignment departs Ghana.

Where plant products require IPAFFS (Import of Products, Animals, Food and Feed System) pre-notification, this must be submitted a minimum of one working day before arrival for sea freight and a minimum of four working hours before arrival for air freight. This must be in place before arrival, not after.

Our case study – Tema Tropical Foods Ltd Cassava flour – would typically clear UK customs within 1–3 days of arrival where documentation is complete and pre-lodged.

#### KEY TAKE AWAY

The document pack must leave Ghana before the consignment does. Pre-lodging the UK entry is the single most effective way to reduce UK clearance time.

LANDED COST:

# FULL WORKED EXAMPLE

Commodity Code: 1106209000 – Cassava Flour (20 tonnes)

**Goods Value £10,000 (FOB), Freight and Insurance to Southampton £1,200, Customs Value £11,200**

WITH TPA – Preferential Duty Rate 0%				WITHOUT TPA – Standard MFN Import Duty 4%			
Charge	Basis	Amount	Running Total	Charge	Basis	Amount	Running Total
Customs Value	–	–	£11,200.00	Customs Value	–	–	£11,200.00
Import Duty	0%	£0.00	£11,200.00	Import Duty	£138 per tonne	£2,760.00	£13,960.00
VAT	0%	£0.00	£11,200.00	VAT	0% of duty-paid value	£0.00	£13,960.00
<b>Total Landed Cost: £11,200.00 - Total charges on top of goods value: £0.00</b>				<b>Total Landed Cost: £13,960.00 - Total charges on top of goods value: £2760.00</b>			

## WHAT DOES THIS MEAN OVER A YEAR?

Based on this shipment value, a UK importer making 12 deliveries per year from Ghana under TPA preference would save £33,120 in import duty annually, simply by ensuring the correct preference is claimed on every shipment.

### NOTE

Cassava flour is zero-rated for VAT as a food product. Most imported goods attract VAT at the standard rate of 20%, calculated on the customs value plus any import duty.

**CASE STUDY –  
CASSAVA FLOUR**





# TEMA TROPICAL FOODS LTD

Tema Tropical Foods Ltd is a Ghanaian producer and exporter of Cassava Flour, fulfilling a repeat order for Kingsbridge Wholefoods Ltd, a specialist health food wholesaler based in Bristol.

**The goods:** 20 tonnes of Cassava Flour

**Export Commodity Code:** 1106209000

**Goods value:** £10,000 (FOB)

**Freight and Insurance:** £1,200

**Customs Value:** £11,200

Under the UK's standard MFN tariff, import commodity code 1106209000 attracts £138 per tonne, because the goods originate in Ghana, and the shipment qualifies under the TPA, the preferential rate is 0% – a direct saving that reduces the landed cost for the UK buyer.

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

# TEMA TROPICAL FOODS LTD

With the TPA duty position confirmed and commercial terms agreed, Tema Tropical Foods Ltd (TTFL) worked through every export obligation before the goods left the warehouse.

They checked whether a phytosanitary certificate was required from the Plant Protection and Regulatory Services Directorate (PPRSD). They confirmed that cassava flour, as a processed and packaged product, does not require a phytosanitary certificate

TTFL then applied for an EUR.1 movement certificate through Ghana Chamber of Commerce to evidence Ghanaian origin and enable TPA preference to be claimed at the UK border.

Next TTFL confirmed with the buyer they had a clearing agent instructed in the UK and issued the document pack, commercial invoice, packing list, and EUR.1 – was provided to the freight forwarder, enabling the export declaration to be lodged on Ghana's customs system before departure.

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



# TEMA TROPICAL FOODS LTD

Kingsbridge Wholefoods Ltd (KWL) instructed their customs broker as soon as the BOL was received. The broker pre-lodged the CDS import declaration before the vessel arrived at Southampton, with TPA preference claimed using the EUR.1 received from TTFL.

Most plant-based products entering the UK must be registered onto IPAFFS a minimum of a day before arrival at port. IPAFFS pre-notification forms the basis for the risk assessment which determines whether a shipment is re-directed to a Border Control Post (BCP) for SPS examination. At the UK border, plant health checks are carried out by the Animal and Plant Health Agency (APHA) and food safety compliance is overseen by the Port Health Authority, both working alongside UK Border Force and HMRC.

KWL checked the import instructions cassava flour and confirmed no phytosanitary certificate or BCP referral was required.

The import declaration was processed, TPA preference was accepted, and 0% import duty applied. The goods were released promptly with no delays and no storage charges.

With every document in place and all customs requirements satisfied before arrival resulted in a streamlined and efficient process which led to no delays and no additional charges being incurred.

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](http://www.gov.uk/trade-tariff)
- Trade with Ghana – GOV.UK guidance  
[www.gov.uk/guidance/trade-with-ghana](http://www.gov.uk/guidance/trade-with-ghana)
- UK-Ghana TPA – all documents  
[www.gov.uk/government/collections/uk-ghana-interim-trade-partnership-agreement](http://www.gov.uk/government/collections/uk-ghana-interim-trade-partnership-agreement)
- Export licence check – ECJU Goods Checker  
[www.ecochecker.businessandtrade.gov.uk](http://www.ecochecker.businessandtrade.gov.uk)
- Apply for a licence – LITE system [www.gov.uk/guidance/apply-to-export-controlled-goods](http://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](http://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](http://www.gov.uk/guidance/apply-for-approved-exporter-status)
- EORI registration [www.gov.uk/eori/apply-for-eori](http://www.gov.uk/eori/apply-for-eori)
- Certificate of Conformity (EasyPASS) – Bureau Veritas UK  
[verigates.bureauveritas.com/programmes/ghana](http://verigates.bureauveritas.com/programmes/ghana)
- Certificate of Conformity (EasyPASS) – Intertek UK  
[www.intertek.com/government/product-conformity/ghana](http://www.intertek.com/government/product-conformity/ghana)



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



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