

UK-GHANA INTERIM TRADE PARTNERSHIP AGREEMENT (TPA)

# Rules of Origin

How to navigate rules of origin and unlock opportunities between Ghana and the UK

# WHAT IS THE UK GHANA INTERIM TRADE PARTNERSHIP AGREEMENT (TPA)

- The UK-Ghana Interim Trade Partnership Agreement was signed on 2nd March 2021 and forms the legal framework for preferential trade between the two countries.
- For Ghanaian exporters, the headline is clear. Every product qualifying under the TPA enters the UK completely free of customs duties, 100% of tariff lines, with immediate effect. No phasing, no quotas, no product exclusions.
- For UK exports going the other way, duty reductions are being phased in across four product categories through to 2029, covering 78% of tariff lines. The detail of UK-to-Ghana reductions is covered in the companion guide for UK exporters.

The agreement can be accessed here: [Interim Trade Partnership Agreement](#)

Ghana Export to UK		
-	Ghana Export to UK	UK Export to Ghana
Coverage	All tariff lines	78% of tariff lines
Timing	Immediate	Phased to 2029
Duty rate	0%	Staged reductions by category

UK-GHANA TPA:

# WHAT IT PROVIDES

The TPA allows qualifying Ghana-origin goods to enter the UK free of customs duties. The criteria for what qualifies are set out in the agreement itself, with specific rules for each category of goods.

Not all goods will qualify. If your product fails to meet the origin rules, or if you cannot provide the correct proof of origin, your goods are treated as non-preferential. That means the UK's Most Favoured Nation (MFN) duty rate applies in full, and your buyer picks up the bill.

This is why eligibility must be confirmed before your goods leave Ghana, not after they arrive at the UK border. A failed origin claim at that point means an unexpected duty bill for your buyer, damage to your commercial relationship, and risk to future orders.

## KEY TAKEAWAY

The TPA only benefits you if your goods qualify, and qualifying means getting the origin assessment and the paperwork right before shipment.



# WHAT ARE FREE TRADE AGREEMENTS (FTAS)

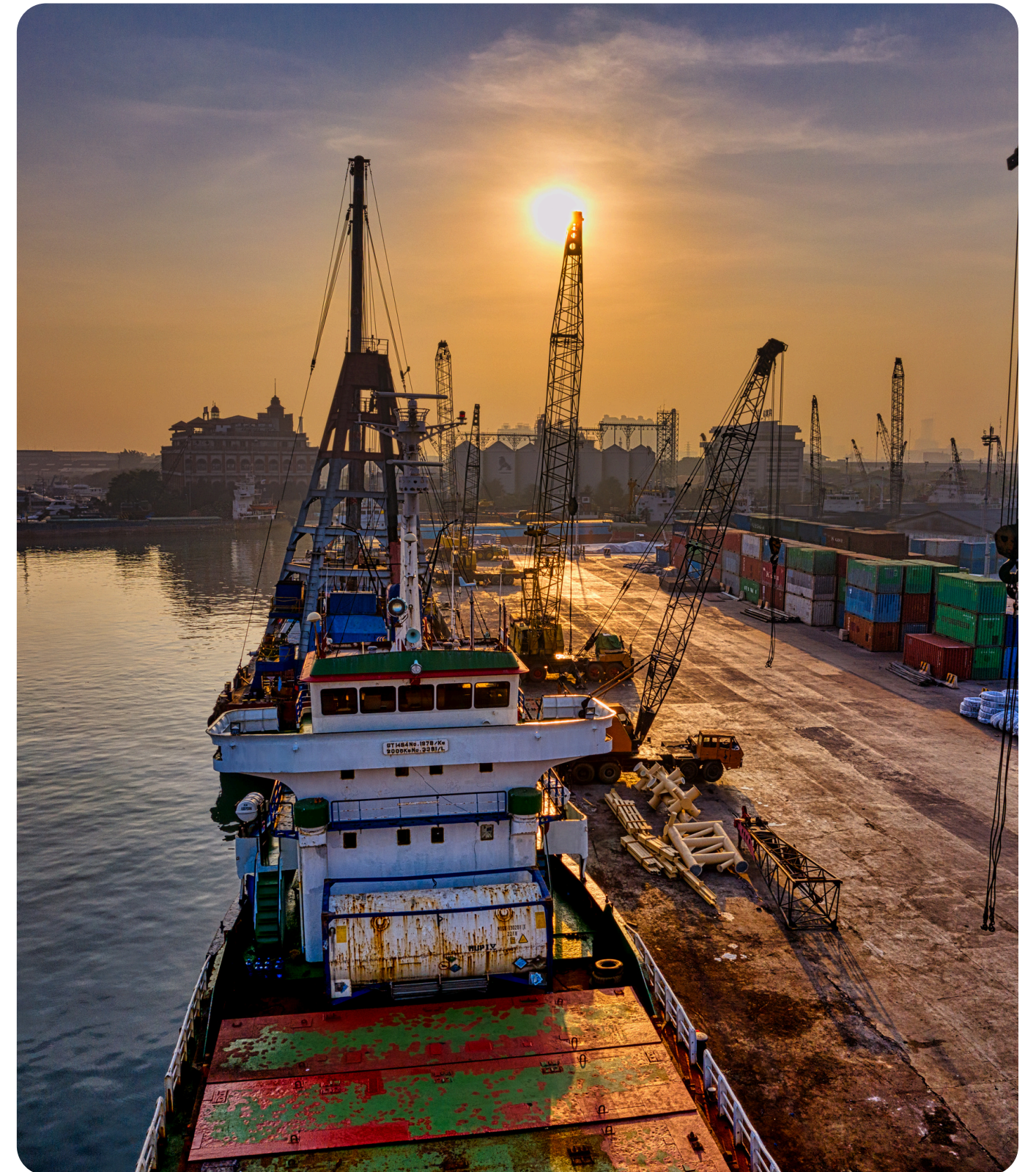
Trade agreements are negotiated between countries to expand market access, making it easier and cheaper for businesses to trade by cutting import duties and reducing unnecessary barriers.

There are three types of agreement, each working differently:

- **Unilateral** – One country grants duty reductions without expecting anything in return. Typically used to support developing nations in growing their trade. The UK's Developing Countries Trading Scheme (DCTS) is a great example
- **Bilateral** – Two countries sit down, negotiate and agree trade policy together. The Ghana-UK TPA is a good example of this in action
- **Multilateral** – Three or more countries reach a shared agreement on trade policy, creating a broader, unified framework for trade. Examples include World Trade Organization (WTO) agreements and the Comprehensive and Progressive Agreement for Trans-Pacific Partnership (CPTPP), which has 12 members

## NOTE

Not all trade agreements are equal. The duty reductions available to your business depend on which agreement applies, the origin of your goods, and whether you can meet the rules of origin requirements set out in the specific agreement



# LAYOUT OF THE TPA

## Part II - Chapter 1

This is where customs duties and the tariff liberalisation commitments sit, the legal basis for the duty reductions

## Part II – Chapter 3

Technical barriers and sanitary measures – useful for anyone in food, agriculture or regulated products

## Part II – Chapter 4

Trade facilitation and customs cooperation, relevant for anyone wanting to understand pre-arrival processing and customs procedures

## Annexes

- Annex A Rules of Origin Protocol
- Annex B and C are the Tariff schedules covering duty commitments for both sides
- Annex G covers fees and other charges

### KEY TAKEAWAY

For most traders, Annex A, B and C are your working documents, Rules of Origin and the tariff schedules are where the practical decisions are made

<b>Part I</b>	<b>Interim trade partnership agreement for sustainable development</b>
<b>Part II</b>	<b>Trade policy and questions concerning trade</b>
Chapter 1	Customs Duties
Chapter 2	Trade defence instruments
Chapter 3	Technical barriers to trade, sanitary and phytosanitary measures
Chapter 4	Other non-tariff barriers
Chapter 5	Facilitation of trade, customs cooperation and mutual administrative assistance
Chapter 6	Agriculture, fisheries and food security
<b>Part III</b>	<b>Dispute avoidance and settlement</b>
Chapter 1	Objective and scope
Chapter 2	Consultation and mediation
Chapter 3	Dispute settlement procedures
Chapter 4	General provisions
<b>Part IV</b>	<b>General exceptions</b>
<b>Part V</b>	<b>Institutional provisions</b>
<b>Part VI</b>	<b>Final Provisions</b>
<b>Annexes</b>	
Annex A	Protocol No. 1 concerning the definition of the concept of originating products and on methods of administrative cooperation
Annex B	Customs duties on products originating in the United Kingdom
Annex C	Customs duties on products originating in Ghana
Annex D	Appendices to Chapter 3 of Part II of this Agreement concerning technical barriers to trade, and sanitary and phytosanitary measure
Annex E	Protocol No. 2 on mutual administrative assistance in customs matters
Annex F	Joint Statement of the Parties relating to Fundamental Elements of this Agreement
Annex G	List of fees and other charges of Ghana referred to in Article 14(2)

# 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** – required for all raw and dried plant products, including dried fruit. Apply to the Plant Protection and Regulatory Services Directorate before shipment
- **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.

# **RULES OF ORIGIN**

How to assess and apply them to your goods



# WHAT ARE RULES OF ORIGIN?

Every product traded internationally has an economic nationality – and rules of origin are how that nationality is determined.

The WTO advises: **"They are the criteria used to define where a product was made and are important for implementing other trade policy measures, including trade preferences, quotas, anti-dumping measures and countervailing duties."** (WTO, Rules of Origin Gateway)

In practice, rules of origin influence a range of decisions and outcomes, including:

- **Duty rates:** origin determines what a trader pays at the border
- **Trade remedies:** anti-dumping and safeguard measures hinge on where goods come from
- **Trade statistics:** accurate data on global flows depends on correct origin
- **Consumer protection:** health, safety and labelling rules all trace back to origin



## NON-PREFERENTIAL RULES OF ORIGIN

# EXPORTING TO UK

Where goods do not qualify for preferential treatment under the TPA, non-preferential origin rules apply, and the UK's Most Favoured Nation (MFN) duty rate becomes payable at the UK border.

Unlike Ghana's five-band ECOWAS Common External Tariff structure, UK MFN rates vary by commodity code. Some are charged as a percentage of value, others are specific duties based on weight or volume, and some are a combination of both. The rate your buyer faces depends entirely on the commodity code and whether preference can be claimed.

Even at a low or zero MFN rate, origin still matters. Incorrect or unsubstantiated origin declarations affect trade statistics, labelling compliance, and exposure to future trade remedy measures. Origin must be correctly determined and documented regardless of the duty outcome.

Rate Type	How It Works	Example
Ad valorem	Percentage of customs value	12% of invoice value
Specific duty	Fixed charge per unit of weight or volume	£138 per tonne
Compound duty	Combination of percentage and specific charge	3.5% plus £15 per tonne
Zero rate	No duty payable at MFN, but origin must still be declared	Various agricultural inputs

### KEY TAKE AWAY

Getting origin wrong could cost your buyer – and once that happens, they may look for a different supplier.

## PREFERENTIAL RULES OF ORIGIN

# WHY THEY MATTER

The difference between preferential and non-preferential origin is not merely procedural, it has a direct and measurable impact on your commercial position.

Under the TPA, goods which can demonstrate qualifying Ghana origin enter the UK duty-free. Where that proof cannot be established, the UK's MFN rate applies in full, and that gap is where the money sits.

The duty saving is only part of the picture. Ghana is not the only country exporting processed agricultural products to the UK. Competitors from countries without equivalent UK trade agreements face the full MFN rate. Your ability to offer a lower landed cost to your UK buyer, because your goods qualify under the TPA, is a genuine and tangible commercial advantage.

UK buyers are also actively looking to diversify their supply chains. A Ghanaian exporter who can demonstrate qualifying origin, provide the correct documentation, and deliver consistently becomes a more attractive and reliable partner than one who cannot.



### KEY TAKE AWAY

Getting origin right is not just a compliance requirement, it is a direct commercial advantage.

## PREFERENTIAL RULES OF ORIGIN

# QUALIFYING FOR PREFERENCE

Preference is not automatic. To benefit from the TPA's duty-free access, goods must be formally classified as originating under the terms of the agreement. Simply being produced in Ghana is not sufficient on its own.

The product must satisfy the relevant Product Specific Rule for its commodity code, and that origin must be supported by the correct proof of origin documentation.

There are two tests, both of which must be passed:

**First** – does the product qualify as Ghana originating under the TPA rules?

**Second** – can you prove it with the correct documentation?

Passing one without the other is not enough. A product that genuinely qualifies but cannot be evidenced will not receive preferential treatment at the UK border.

For Ghanaian exports to the UK, proof of origin is either the EUR.1 movement certificate or, for lower-value consignments, an origin declaration on the commercial invoice. The detail of how to obtain and present the EUR.1 is covered in full in Guide B4.



### KEY TAKE AWAY

Qualifying for preference starts with understanding the rules – the following slides show you exactly how to meet them.

# PROCESSING AND TRANSFORMATION

Ensure your business is doing enough during manufacture to meet origin rules



# WHOLLY OBTAINED

Some products do not need to undergo any manufacturing process to confer origin. Where a product has been harvested, extracted or otherwise derived entirely from one country, it is considered wholly obtained, and automatically qualifies as originating under the TPA.

This rule is most applied to:

- Agricultural and food products grown or harvested in the country of export
- Mineral products extracted from the soil, seabed or ocean floor
- Live animals born and raised in the country of origin
- Products derived entirely from the above
- Where goods are wholly obtained, no further processing test is required. The goods are originating by nature of where they came from.

## NOTE

Goods which incorporate any material not originating in the country of production cannot be considered wholly obtained – even where the non-originating content is minimal. A separate processing test then applies.

## TPA Goods considered wholly obtained in a country:

- (a) Live animals born and raised there
- (b) Mineral products extracted from its soil or from its seabed or ocean floor
- (c) Vegetable products harvested there
- (d) Products from live animals raised there
- (e) Products obtained by hunting or fishing conducted there; products of aquaculture, including mariculture, where the animals are raised there from eggs, spawning, larvae or fry
- (f) Products of sea fishing and other products taken from the sea outside the territorial waters of the UK or Ghana by their vessels
- (g) Products made aboard their factory ships exclusively from products referred to in (f)
- (h) Used articles fit only for the recovery of raw materials
- (i) Waste and scrap resulting from manufacturing operations conducted there
- (j) Products extracted from marine soil or subsoil outside their territorial waters, provided that they have sole rights to work that soil or subsoil
- (k) Goods produced exclusively from the products specified in points (a) to (j)

# WHOLLY OBTAINED

Goods containing non-originating materials, need to go through a level of processing that meaningfully transforms what they are, not just where they ended up. This is tested against Product Specific Rules (PSRs) set out in Annex A of the TPA. Every HS commodity code has its own PSR, which will require one or more of the following:

- Change of Tariff Heading (CTH) – non-originating materials must fall under a different four-digit HS heading to the finished product
- Maximum Non-Originating Materials (MaxNOM) – the value of non-originating materials cannot exceed a set percentage of the finished product's ex-works price
- Specified Operations – defined manufacturing steps must take place in the country of origin

Passing the PSR test is the foundation, but not the whole picture. The processing must represent a genuine transformation. Operations that are minor or cosmetic will not confer origin even if the PSR is technically met on paper.

## KEY TAKEAWAY

Your PSR tells you what test to apply – but evidence of genuine manufacturing is what makes the origin claim stand up.

Operations that will NOT confer origin include:
Preservation for transport or storage
Basic handling (dusting, sifting, sorting, washing, cutting)
Removing surface coatings
Bleaching or polishing and husking of cereals, rice
Straightforward assembly or disassembly
Peeling or shelling of fruit and vegetables
Slaughter of animals
Simple mixing
Repackaging or simple placing into containers
Ironing or pressing of textiles, applying marks or labels
Basic sharpening or grinding
or any combination of the above

## NOTE

Performing several of these operations together does not make them sufficient. If everything carried out on your goods in Ghana amounts only to operations on this list, origin cannot be conferred.

## CUMULATION

# WHAT IS IT AND WHY IT MATTERS

The TPA includes cumulation provisions, rules that allow certain materials or processing from other countries to be treated as originating content for the purposes of meeting a Product Specific Rule (PSR), rather than being counted as non-originating material.

The most straightforward type is bilateral cumulation. Materials or processing from the UK can be treated as Ghana originating when calculating whether a finished product meets its PSR, and the same applies in reverse for UK exporters incorporating Ghanaian materials.

A Ghanaian manufacturer incorporating UK-sourced components or ingredients into their product can treat those materials as originating content in their Maximum Non-Originating Materials (MaxNOM) calculation. The processing carried out in Ghana must still go beyond the minimal operations set out in Article 5 of Protocol No. 1. Cumulation supports an origin claim, it does not remove the requirement for genuine transformation.

### KEY TAKE AWAY

If your product incorporates UK materials, those materials are treated as Ghana originating for the purposes of your PSR assessment. That can be the difference between qualifying for preference and not qualifying.



CUMULATION

# EXTENDED CUMULATION AND EU MATERIALS

Bilateral cumulation covers UK and Ghanaian materials, but the TPA goes further. Article 7 of Protocol No. 1 allows materials originating in other Economic Community of West African States (ECOWAS) member states, including Côte d'Ivoire, Nigeria and Senegal, to be treated as Ghana originating when incorporated into a product manufactured in Ghana.

The same provision extends to African, Caribbean and Pacific (ACP) States with UK preferential arrangements and to EU-originating materials. In all cases, processing in Ghana must go beyond the minimal operations set out in Article 5.

For Ghanaian manufacturers sourcing raw materials from across West Africa, this provision can make the difference between meeting a PSR and failing it.

Both exporters and GRA have expressed interest in digitising and automating this process, but as of this recording, no change has been implemented. It is also worth noting that under Protocol No. 1 of the TPA, the EUR.1 was originally introduced as a transitional arrangement for Ghanaian exporters, with origin declarations as the intended longer-term standard.



## KEY TAKE AWAY

Before concluding your goods do not qualify, check whether ECOWAS or ACP cumulation applies. The answer may already be in your existing supply chain.

# SUPPLIER DECLARATIONS AND THE EVIDENCE CHAIN

Before you can prove origin to your UK buyer, you need to be able to prove it to yourself. That begins with your own records and your suppliers' records.

A supplier declaration is a document from your material or component supplier confirming the originating status of what they have supplied. It is internal evidence; it stays on file and does not travel with the goods. Without it, there is no formal basis for the origin claim being made. If Ghana Revenue Authority (GRA) or HMRC query a preference claim, that gap becomes a serious problem.

When applying for a EUR.1, Ghana National Chamber of Commerce and Industry (GNCCI) requires supporting documents, commercial invoice, packing list and export licence where applicable. Every detail on the EUR.1 must match those documents exactly. Any mismatch at GRA endorsement will be flagged for correction, causing delays at the point of exit.

Always obtain your EUR.1 directly through GNCCI. Cases of forged certificates of origin have been identified, if a certificate is confirmed as fraudulent, the exporter bears the full consequences.

Retain all origin records, supplier declarations, EUR.1 copies and supporting documents, for a minimum of six years, covering GRA's full post-clearance audit window.



## KEY TAKE AWAY

The evidence chain must exist before the EUR.1 is applied for, not after a query arrives.

# CHANGE OF TARIFF HEADING (CTH)

The CTH rule compares the classification of inputs against the classification of the finished product. Every non-originating material must fall under a different four-digit HS heading to the finished goods.

Where expressed as a Change of Tariff Sub-Heading (CTSH), the comparison is made at six digits, a narrower and more demanding test.

A general tolerance allows non-originating materials sharing the same HS heading to be used, provided their value does not exceed 15% of ex-works price. This does not apply to HS Chapters 50 to 63.

To illustrate, if a Ghanaian processor used non-originating cassava tubers (HS 0714) and milled them into cassava flour (HS 1106), the heading has changed at four digits – CTH is satisfied.

## KEY TAKE AWAY

Supplier declarations confirming the HS classification of all non-originating materials are essential evidence. Keep them on file.

## CTH Rule in Practice — Cassava Flour (Hypothetical Scenario)

Finished product: HS 1106 — Flour, meal and powder of roots or tubers | Tema Tropical Foods Ltd, Tema, Ghana | Non-originating input: cassava tubers sourced outside cumulation provisions

**Condition — CTH: All non-originating materials must be classified outside HS 1106**

Every input must fall under a different four-digit HS heading to the finished product.

**Note: Hypothetical illustration only**

TTFL cassava flour is wholly obtained from Ghanaian-grown tubers. No non-originating materials are used in practice. CTH assessment is not required.

RAW MATERIAL / INGREDIENT	STATUS	HS HEADING	CTH SATISFIED?	% OF EX-WORKS VALUE	VALUE BAR
<b>Cassava Tubers</b> Root vegetable — non-originating (hypothetical)	Non-Originating	0714	✓	45%	
<b>Ghanaian Processing &amp; Milling</b> Peeling, washing, drying, milling to particle size, sieving	Ghana Processing	—	—	55%	
<b>Total Ex-Works Value</b>				<b>100%</b>	

**Condition — CTH: Non-originating cassava tubers are classified under HS 0714. The finished cassava flour is classified under HS 1106. The four-digit heading has changed — CTH is satisfied.**

**✓ CTH Satisfied — Ghana Origin Confirmed (Hypothetical)**

Non-originating cassava tubers (HS 0714) have been transformed into cassava flour (HS 1106). The heading has changed at four digits — the CTH test is satisfied and Ghana origin is conferred. Supplier declarations confirming the HS classification of all non-originating inputs are required as supporting evidence.

**⚠ Illustrative percentages only**

Actual production values will vary by supply chain. Supplier declarations confirming the HS classification and value of all non-originating materials are required to evidence the heading change and any MaxNOM calculation.

# MAXNOM – MAXIMUM NON-ORIGINATING MATERIALS

The MaxNOM rule sets a ceiling on how much of the finished product's value can come from non-originating materials. Exceed that ceiling and the product does not confer origin. The percentage is calculated against the ex-works (EXW) price.

Ex-works price is your total production cost, raw materials, components, labour, overheads and profit – before freight, insurance or internal taxes are added.

Where a PSR offers two options, for example CTH combined with a higher MaxNOM percentage, or MaxNOM alone at a stricter percentage, assess both routes and use whichever you can evidence most clearly.

## KEY TAKE AWAY

Supplier declarations confirming both the value and the originating status of all inputs are essential. Without them, the MaxNOM calculation cannot be supported

**MaxNOM Rule in Practice — Cassava Flour (Hypothetical Scenario)**  
 Finished product: HS 1106209000 — Flour, meal and powder of roots or tubers | Route applied: **MaxNOM 50% EXW** | Total non-originating materials must not exceed 50% of ex-works price

**Why this illustration?**  
 Tema Tropical Foods Ltd cassava flour is wholly obtained from Ghanaian-grown tubers — no non-originating materials are used and MaxNOM assessment is not required. This hypothetical shows how the MaxNOM calculation would work if non-originating inputs were used.

COMPONENT / INPUT	STATUS	HS HEADING	% OF EX-WORKS VALUE	VALUE BAR
<b>Cassava Tubers (non-originating)</b> <small>Root vegetable — sourced outside cumulation provisions (hypothetical)</small>	Non-Originating	0714	30%	<div style="width: 30%; height: 10px; background-color: #e57373; border: 1px solid #ccc;"></div>
<b>Packaging Materials (non-originating)</b> <small>Food-grade kraft paper sacks — sourced outside Ghana</small>	Non-Originating	4819	5%	<div style="width: 5%; height: 10px; background-color: #e57373; border: 1px solid #ccc;"></div>
<b>Ghana Processing &amp; Milling</b> <small>Peeling, washing, drying, milling to particle size, sieving</small>	Ghana Processing	—	65%	<div style="width: 65%; height: 10px; background-color: #1a3d4d; border: 1px solid #ccc;"></div>
Total Ex-Works Value			100%	—

Total Non-Originating Materials as % of Ex-Works Price 35% of 50% threshold

50% MaxNOM Threshold

0% 100%

✓ 35% — Within 50% Threshold

✓ **MaxNOM Rule Satisfied — Ghana Origin Confirmed (Hypothetical)**

Non-originating materials total 35% of ex-works price — within the 50% MaxNOM threshold. The cassava flour confers Ghana origin and qualifies for TPA preference.

⚠ **Illustrative percentages only**

Actual values will vary by product and supply chain. Supplier declarations are required to evidence the value and HS classification of all non-originating materials.

# SPECIFIED OPERATIONS

For certain products, passing a CTH or MaxNOM test is not enough. The PSR instead requires that specific manufacturing steps are carried out in the country of origin. It is not enough to use the right materials – the right processes must also happen there.

This is most common in the textiles and clothing sector, where certain stages of manufacture – weaving, knitting, or assembling from fabric cut to shape – must take place in the country of origin.

## EXAMPLE: T-SHIRTS OF GHANA ORIGIN (HS 6109) EXPORTED TO UK:

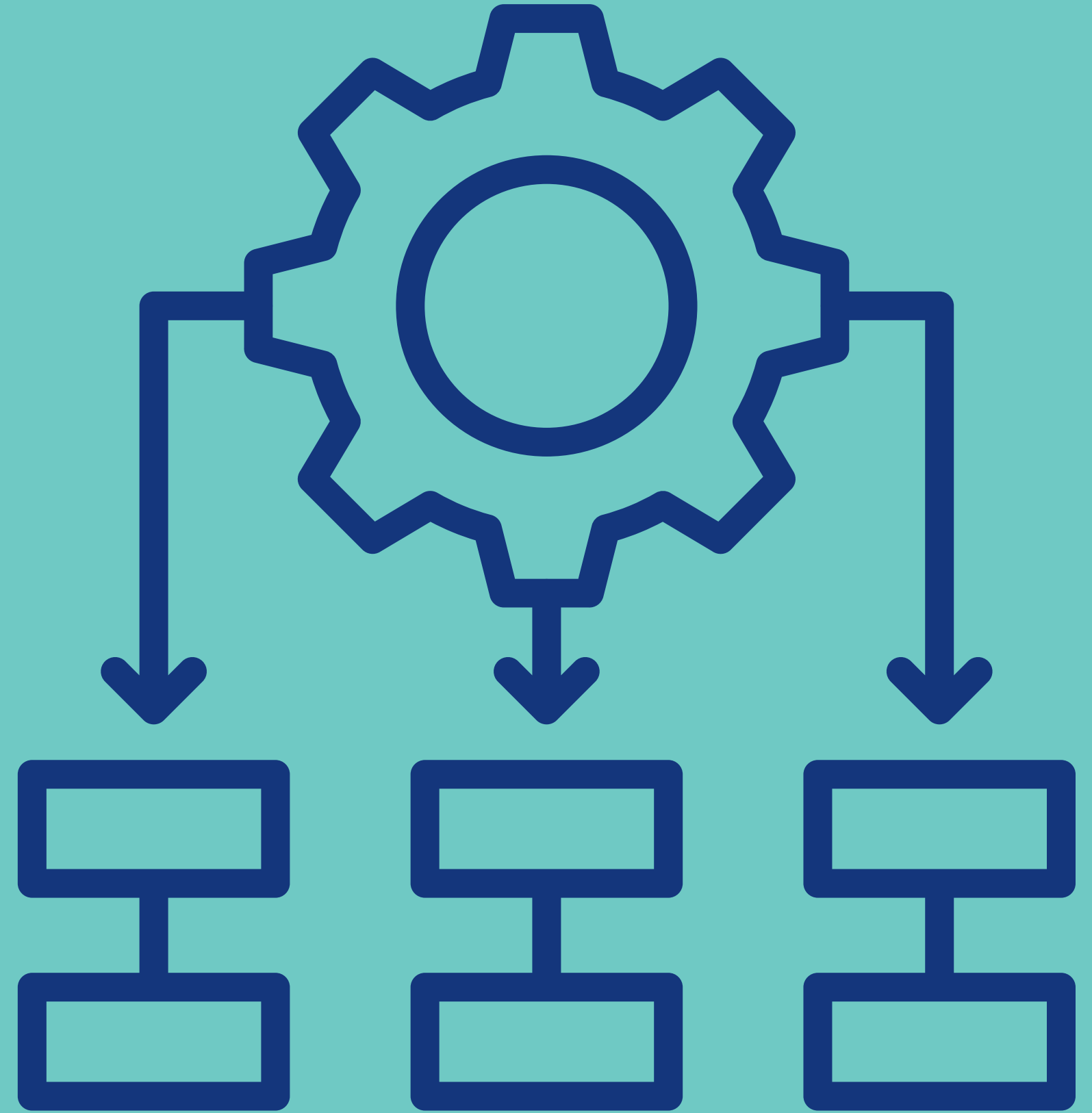
For a knitted T-shirt to qualify as Ghana originating, the garment must have been produced by sewing together or assembling two or more pieces of knitted or crocheted fabric that were either cut to shape or knitted directly to shape in Ghana. Sourcing fabric and finishing or labelling in Ghana alone would not be enough.

### KEY TAKE AWAY

If your product is subject to a specified operations requirement, you need to be clear on exactly which manufacturing steps must take place in Ghana before making any origin claim. Where any part of the required process is carried out outside Ghana, your origin assessment must reflect that.

Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted:	
	— Obtained by sewing together or otherwise assembling two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	Manufacture from fabric
	— Other	Manufacture from yarn <sup>(1)</sup>

**CASE STUDY –  
PUTTING THE RULES  
INTO PRACTICE**



TEMA TROPICAL FOODS LTD:

# **WALKTHROUGH AND CONCLUSION**

Tema Tropical Foods have confirmed their cassava flour is wholly obtained. Now they need to prove it.

TTFL's export manager contacts GNCCI to apply for the EUR.1 movement certificate. She presents the documentation and GNCCI issue the EUR.1 within the hour, the fee is 310 Ghanaian Cedi. She checks every detail against the supporting documents before it leaves the office.

At Tema Port, GRA Customs carry out the endorsement check. They verify the goods description, HS code, container numbers and invoice details against ICUMS. Everything tallies. The EUR.1 is stamped, and the goods are cleared for export.

Three weeks later the consignment arrives in the UK. Kingsbridge Wholefoods' customs broker lodges the import declaration on CDS and enters the EUR.1 reference to claim TPA preference. Duty declared – 0%.

Without the EUR.1, that same consignment would have attracted £2,760 in import duty on a 20-tonne container.

Both parties file their records and will retain them for six years. The EUR.1 remains valid for 10 months from the date of issue – long enough to cover the shipment cycle.

# HELP AND ASSISTANCE



- Rules of origin guidance – <https://www.gov.uk/guidance/check-your-goods-meet-the-rules-of-origin>
- UK-Ghana TPA – full agreement and Annexes [UK-Ghana Interim TPA](#)
- UK Trade Tariff – commodity codes and PSR lookup [www.gov.uk/trade-tariff](http://www.gov.uk/trade-tariff)
- Supplier declarations guidance – HMRC [www.gov.uk/guidance/get-proof-of-origin-for-your-goods](http://www.gov.uk/guidance/get-proof-of-origin-for-your-goods)



- Ghana Revenue Authority (GRA) – customs and ICUMS [www.gra.gov.gh](http://www.gra.gov.gh)
- GRA Trade and Tariff Unit – dedicated GRA team handling all TPA and trade agreement queries from traders and customs officials. For origin-related questions, this is your first port of call within GRA.
- ICUMS – check Ghana duty rates and the UK-Ghana TPA tariff liberalisation schedule. The TPA-specific document ("Tariff Liberalization\_UK.xlsx") is available [ICUMS Data](#)
- Ghana Export Promotion Authority (GEPA) <https://www.gepaghana.org/>
- Ghana National Chamber of Commerce and Industry (GNCCI) [www.gncci.org.gh](http://www.gncci.org.gh)



British  
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Accra



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GR<sup>OW</sup> TRADE  
TO<sup>GETHER</sup>

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