

UK-GHANA INTERIM TRADE PARTNERSHIP AGREEMENT (TPA)

Customs Declarations, Compliance and Documentation

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



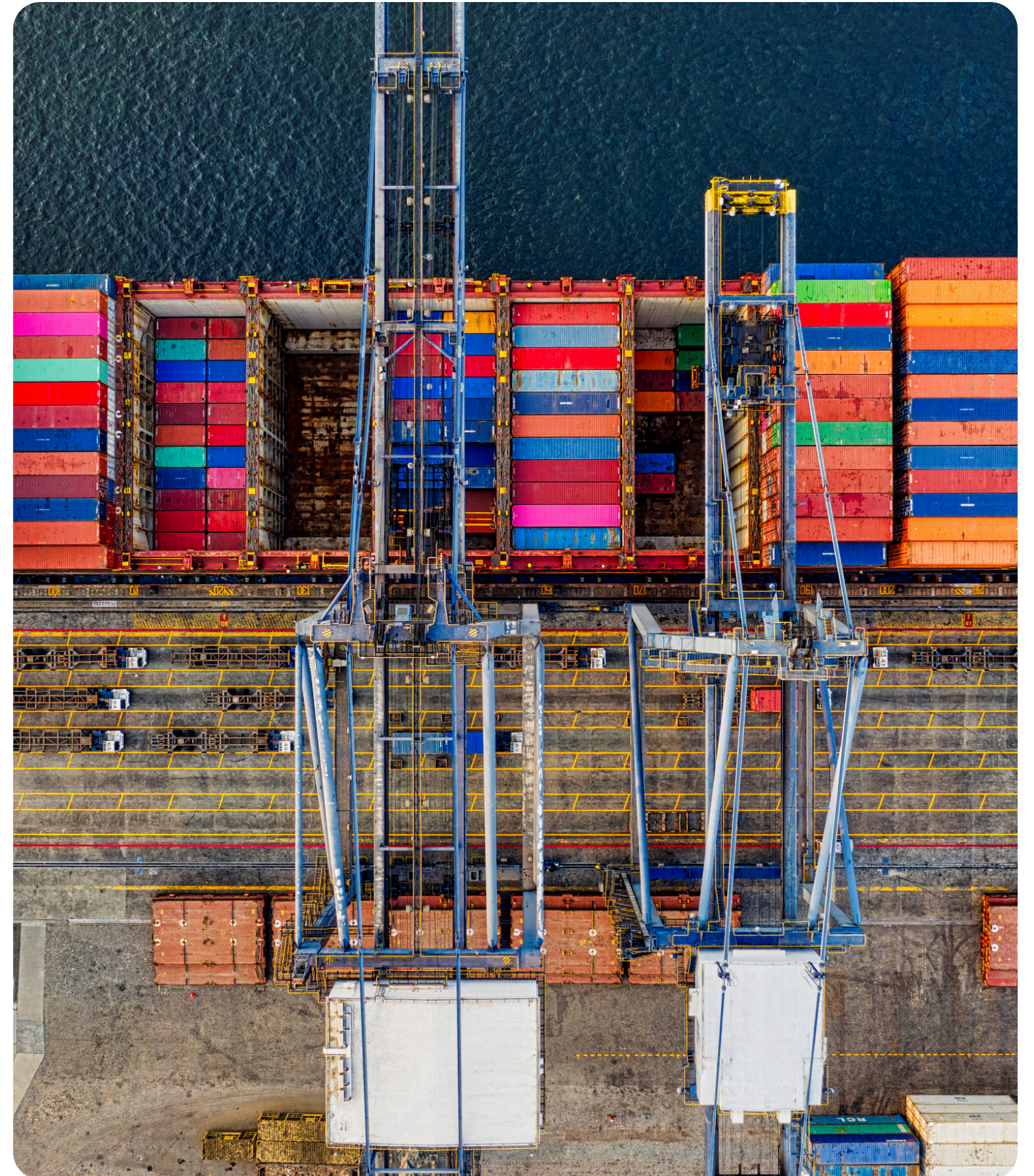
WHAT THIS GUIDE COVERS

This guide takes you through the complete customs process for a Ghana-to-UK shipment. From the moment you prepare your commercial invoice and apply to the Ghana National Chamber of Commerce and Industry for the EUR.1, through Ghana Revenue Authority endorsement and ICUMS export clearance, to what your UK buyer's customs broker does on the CDS import declaration 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 TPA preference correctly and what goes wrong when it is not claimed, the ICUMS export declaration on the Ghana side and the CDS import declaration in the UK, how UK import duty is calculated and what your buyer saves, and how to handle errors, overpayments and audits on both sides of the shipment.

KEY TAKEAWAY

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 UK border.



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	Ghana Exporter	Before goods move
Packing List	Ghana Exporter	Before goods move
Sector Certification (food, pharma, agri etc)	Relevant Ghana authority – FDA, GSA or equivalent	Before goods move
EUR.1 Movement Certificate (<i>above £5400/€6000</i>)	GNCCI – GRA endorsed	Before goods move
Origin Declaration (<i>£5400/€6000 and under</i>)	Ghana Exporter – on the invoice	On the invoice
ICUMS Export Declaration	Ghana CHA	Before goods depart
Bill of Lading/Air Waybill	Freight carrier	After vessel departure

Every document in the pack must be consistent with the others: values, descriptions, weights and quantities must match across all of them. An incomplete pack will lead to delays at the UK Border.

The original EUR.1 must travel with the goods. Your UK buyer's customs broker cannot claim TPA preference on the CDS import declaration without it.

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 TAKEAWAY

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 UK border.

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 CDS import declaration are verified against it. Document inconsistencies are one of the most common triggers for HMRC intervention at the UK border, and they are entirely avoidable. One discrepancy is enough to cause a hold.

Field	Requirement
Exporter name and address	Full legal name and TIN – must match EUR.1 Box 1 exactly
Importer name, EORI, address	Must match EUR.1 Box 3 exactly
Invoice number	Unique reference – replicated on EUR.1, packing list, Bill of Lading, CDS declaration
HS commodity code	10-digit Ghana export code – first 4 digits must match EUR.1 Page 4
Goods description	Specific and consistent – must match EUR.1 Box 8 and packing list
Goods value	In agreed currency – forms the basis for UK customs value calculation
Freight and insurance	Declared separately
Incoterms	Stated with named place – determines customs value build
Country of origin	Ghana
Origin statement	Origin declaration for shipments of £5400/€6000 and under, or where the exporter holds Approved Exporter status



KEY TAKEAWAY

The HS code determines origin eligibility and feeds the EUR.1. 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. Your UK buyer must actively claim it, and to do that, they need the correct proof of origin document from you as the Ghana exporter.

Two things must both be true:

1. The goods must genuinely originate in Ghana 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 Ghana origin under the TPA. You use one or the other – never both

	EUR.1 Movement Certificate Issued by GNCCI — GRA endorsed	Origin Declaration Issued by the Ghana 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 Complete your application and submit to GNCCI with your commercial invoice, packing list and supporting origin evidence. GNCCI issues the certificate. GRA Customs endorses it at the port of exit. Allow adequate lead time, this cannot be done at the last minute. The original certificate must travel with the goods.

A note on context. Protocol No. 1 of the TPA, the EUR.1 was introduced as a transitional arrangement for Ghanaian exporters, with origin declarations the intended longer-term standard.

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: United Kingdom	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: Ghana	Altered incorrectly
Box 5 — Destination	United Kingdom	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 — GNCCI will not endorse
COMPLETED BY GNCCI/GRA		
Box 11 — Customs endorsement	GNCCI stamp and GRA endorsement — do not complete	Tampered with — certificate void
Page 4 — Application declaration	4-digit HS tariff heading declared here by exporter — GNCCI 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 GRA will not endorse the EUR.1, and your UK buyer cannot claim preference.

11 INCOTERMS® AND UK CUSTOMS 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

UK Customs Valuation — Transaction Value Basis

Customs Value = Transaction Value
price paid or payable + additions to UK border

HMRC assesses import duty on the **transaction value** — the price actually paid or payable for the goods, adjusted to include freight and insurance to the UK border.

EXW/FCA: Buyer arranges freight and insurance. Both must be declared separately on the commercial invoice or HMRC 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. Simplest for UK customs.

DAP/DPU/DDP: Seller pays beyond port. HMRC strips back to the customs value at UK border. Always declare freight and insurance separately, even if the seller is paying everything.

Customs and Excise Management Act 1979 | 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 HMRC cannot see the split, they estimate — and their estimate will not be in your favour.

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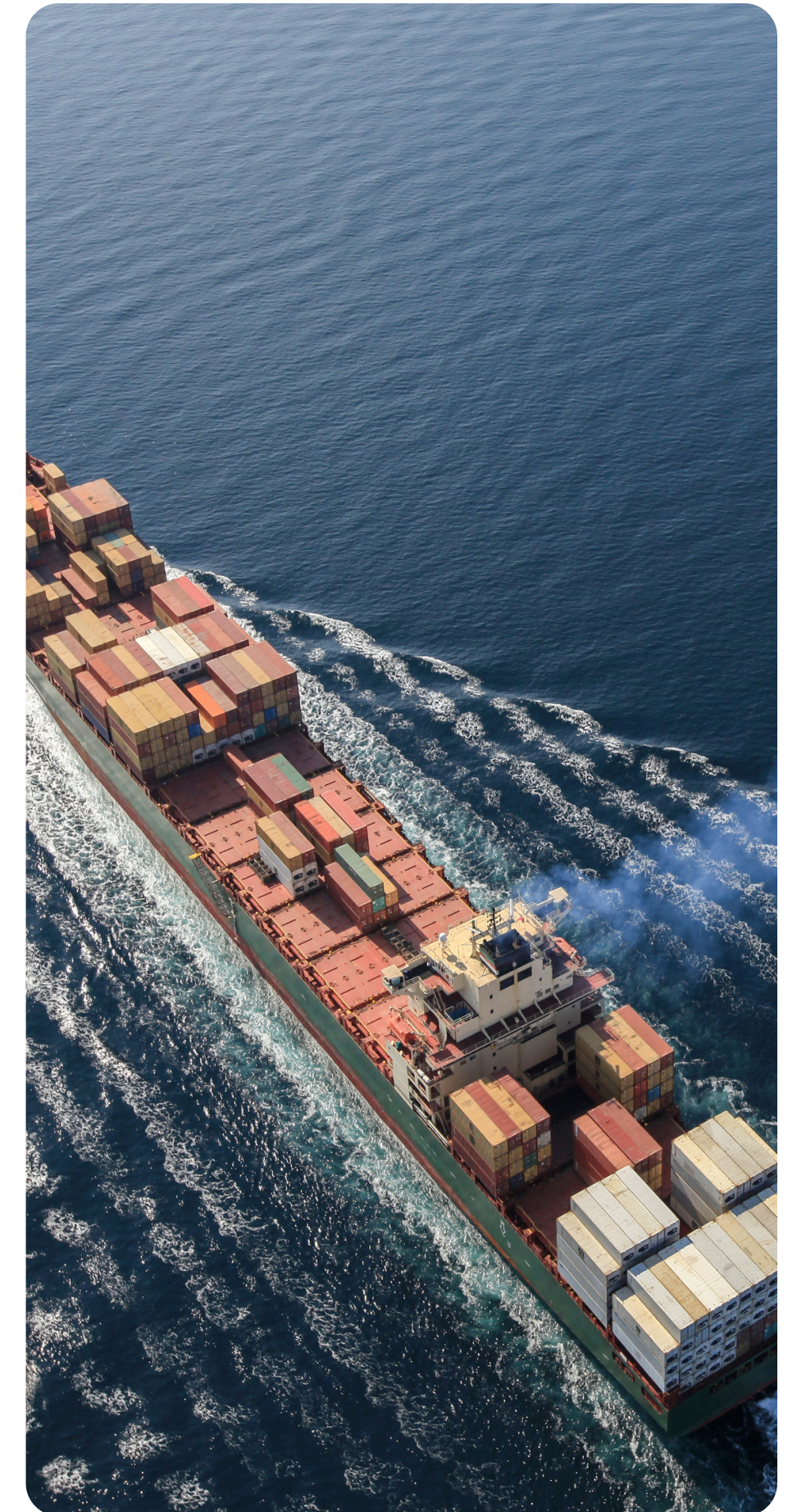
GHANA ICUMS EXPORT DECLARATION

ICUMS is Ghana's national customs platform operated by the Ghana Revenue Authority. All Ghana export declarations are processed through ICUMS. Submission requires a trained and licensed Customs House Agent; most exporters appoint a CHA to handle this. The exporter of record remains legally responsible for the accuracy of the declaration.

Field	What It Records	TPA Relevance
Exporter TIN	Ghana TIN and legal	Must match EUR.1 Box 1 exactly
Consignee	UK importer name and	Must match EUR.1 Box 3 and invoice
Country of	United Kingdom – GB	Required for TPA preference reporting
HS commodity	10-digit Ghana export	Must match EUR.1 Page 4 – same 4-digit heading
Goods	Description of goods	Must match EUR.1 Box 8 and invoice – word for
FOB value	Declared goods value	Must match invoice
EUR.1 reference	EUR.1 serial number	Entered by CHA – cross-referenced by GRA at
Country of origin	Ghana – GH	Feeds the preference claim

The EUR.1 is the proof of origin document. It is separate from the export declaration. The export declaration records the shipment, but TPA preference is activated at the UK end, when your buyer's customs broker enters the EUR.1 details on the CDS import declaration.

Ghana does not levy export duties on most goods – exceptions are cocoa and scrap metal only.



ERRORS AFTER DEPARTURE

The Ghana exporter of record is legally responsible for the export declaration and origin documents. That responsibility does not end when the vessel sails.

If there is an error on the ICUMS export declaration, contact your CHA immediately. Do not wait to be asked, raise it as soon as you find it.

If the error involves the origin claim. Alert your UK buyer and their customs broker without delay so HMRC can be informed and the preference claim corrected. Voluntary disclosure consistently produces a better outcome than an error found on audit.

If the EUR.1 is lost or destroyed in transit, apply to GNCCI for a duplicate. It will be marked "DUPLICATE" in the Remarks box; it carries the original date of issue. Notify your UK buyer immediately so their customs broker can hold the CDS declaration pending receipt.

KEY TAKEAWAY

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





IMPORTING INTO UK

What happens in the UK – CDS, duties and getting your goods released

UK CDS IMPORT DECLARATION

CDS, Customs Declaration Service, is HMRC's mandatory platform for all UK import declarations. Every import into the UK, is processed through CDS. Your UK buyer's customs broker submits on their behalf. The importer of record is legally responsible for the accuracy of the declaration.

1. Ghana exporter sends complete document pack to UK customs broker, the same day as Bill of Lading issued
2. UK broker pre-lodges the import declaration on CDS
3. IPAFFS pre-notification is undertaken for goods which require a CHED or SPS certification. Other licences or certificates are referenced on the CDS import declaration instead
4. For medium and high-risk SPS imports most will go through the border control post, low risk usually do not require checks
5. CDS processes all import declarations and assigns a control channel
6. If required, physical or documentary (in some cases both) checks are conducted
7. Duty, vat and other fees are calculated
8. The fees are either paid immediately or deferred depending on authorisations held
9. Goods are released from customs control
10. Goods exit the port/airport

Documents the UK broker requires from the Ghana exporter: commercial invoice, packing list, EUR.1 or origin declaration, Bill of Lading/Air Waybill, sector certification where applicable.



CDS DATA ELEMENTS

The data elements below are the ones that matter most for a TPA preference claim. The broker enters them; the importer must check them.

Data Element	Old CHIEF Box	Description
[3/1]	Box 2	Exporter name address and EORI match invoice
[3/15]	Box 8	Importer details and EORI match invoice/licences
[3/17]	Box 14	Correct agent code (2 direct 3 indirect)
[4/1]	Box 20	Incoterm and place match sales contract/invoice
[4/10 & 4/11]	Box 22	Currency and total value = all linked invoices
[6/14-6/17]	Box 33	Commodity code fits the goods and measures
[5/15]	Box 34	Origin country matches origin evidence
[4/17]	Box 36	Preference code matches trade agreement claim
[1/10]	Box 37	CPC reflects the intended customs procedure
[2/1]	Box 40	Correct document code and invoice reference
[4/14]	Box 42	Unit prices and extensions match invoice lines
[4/13]	Box 45	Adjustments correctly show additions/deductions
[2/6]	Box 48	Deferment/payment details valid for this importer



HOW UK DUTY IS CALCULATED

For most goods, UK import duty is ad valorem, a percentage of the customs value. The customs value is the transaction value plus freight and insurance to the UK border.

Cassava flour is different. HS 1106209000 carries a specific duty, £138 per tonne. It is a fixed charge based on weight, not value. Under TPA preference, that drops to zero%.

After duty, import VAT is assessed at 20% on the customs value plus duty. However, cassava flour sold as a food ingredient qualifies for VAT zero-rating at import. The UK has three charges – import duty, VAT, and excise on alcohol, tobacco and fuel. That is it. No stacking levies, no processing fees.

Case Study: 20-tonne container, CIF value £5,000

Charge	Basis	Rate	With TPA £	Without TPA £
Import Duty	Customs Value	0% TPA/£138 per tonne	£0	2,760
Duty-Paid Value			£5,000	£7,760
Import VAT	Duty-paid value	0% (zero-rated food ingredient)	£0	£0
Total Charges			£0	£2,760

TPA saving: £2,760 per container



KEY TAKEAWAY

Confirm the 0% TPA rate on the CDS declaration before the goods clear. Once duty is paid, recovery requires a formal C285 amendment.

EUR.1 MISSING AT IMPORT: THE C285 ROUTE

What happens if the EUR.1 is not available when the goods arrive at the UK border?

The goods do not wait. They clear at the full MFN rate. For cassava flour, your UK buyer pays £2,760 on a 20-tonne container.

To reclaim the duty, the importer submits form C285 to HMRC with the original EUR.1, the import declaration reference and evidence that the goods qualified for TPA preference at the time of import.

The time limit is three years from the date of the original import declaration. HMRC aims to decide within 30 days, but complex cases take longer, and while the claim is processing, your buyer's cash flow is affected.

Where the overpayment includes import VAT, this must be adjusted through the VAT return separately.



KEY TAKE AWAY

The C285 route exists as a safety net, not a plan. Get the EUR.1 to your buyer before the goods arrive. No buyer wants to pay £2,760 upfront and wait months for a refund.

RECORD KEEPING AND AUDITS – GHANA AND UK

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



RECORD KEEPING: GHANA AND UK

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

Ghana Exporter – GRA:

GRA's audit window is six years from the date of export. Six years is the minimum you should work to on both sides.

Retain for each shipment:

Ghana Paperwork	UK Paperwork
Commercial invoice	Commercial invoice
Packing list	Packing list
EUR.1 application and supporting documents	Original EUR.1
ICUMS export declaration	Bill of Lading/Air Waybill
Bill of Lading/Air Waybill	CDS import declaration
Supplier declarations	Sector specific certification e.g. FDA permit
Production records and bills of material	Bill of Entry
Sector specific certification e.g. FDA permit	Duty payment receipts
	HMRC correspondence



KEY TAKE AWAY

Six years is GRA's audit window. The original EUR.1 must be retained by the UK 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: all preference claims made on import of Ghana-origin goods into the UK. Every EUR.1, every origin declaration, every shipment where TPA preference was claimed is within scope.

A verification: will usually start with HMRC contacting your UK buyer. If not satisfied by the importer's evidence, HMRC will send an administrative cooperation request to GRA, who will then contact you as the Ghana exporter to verify the origin claim.

HMRC may request: EUR.1 application and supporting documents, supplier declarations for all non-originating materials, production records and bills of material evidencing the origin assessment, and copies of all origin declarations made.

If the origin claim is found to be incorrect: Your UK buyer faces a back-duty demand at the full MFN rate on every affected shipment. At £138 per tonne on cassava flour, a year of monthly 20-tonne shipments is over £33,000 in back-duty alone, before interest and penalties. The commercial relationship with your UK buyer, who paid the back-duty, may be badly damaged.



KEY TAKEAWAY

Keep your paperwork complete, organised and accessible for six years. If GRA cannot satisfy an HMRC verification request, your UK buyer pays the price.

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.

A GRA post-clearance audit is not a desk check on one shipment. It is a joint exercise between the Customs Division and the Domestic Tax Revenue Division, your export declarations, your use of EUR.1s and origin declarations, and your tax records all examined together.

The risk is cumulative GRA does not audit a shipment, they audit the trader. If they find one EUR.1 or origin declaration that should not have been issued, they will go back over every TPA export within the six-year window. One error becomes a pattern, and the consequences cover the lot.

GRA may request original EUR.1 application and GNCCI supporting pack, production records, supplier declarations and traceability from raw material to finished product. Protocol Article 38 allows penalties for anyone who draws up a document containing incorrect information to obtain preference. If the paperwork is not there, the EUR.1 is invalid.



KEY TAKEAWAY

Six years, complete records, accessible within days of a request. Not in a box in a storeroom.

CONSEQUENCES

If the preference claim does not stand up, the consequences fall on both sides.

On the UK side, if the goods did not qualify, the EUR.1 was incorrect, or the paperwork does not support the origin claim, your UK buyer receives a back-duty demand at the full MFN rate on every affected shipment in the audit window. At £138 per tonne on cassava flour, a year of monthly 20-tonne shipments is over £33,000 in back-duty alone, before interest and Finance Act penalties for careless or deliberate error.

On the Ghana side, Protocol Article 38 allows penalties for anyone who draws up, or causes to be drawn up, a document containing incorrect information to obtain preference. GRA can cancel the EUR.1 and apply penalties under the Customs Act 2015.

The commercial damage is harder to quantify but equally real. Your UK buyer paid the back-duty. They know exactly why, and they will act accordingly.



KEY TAKEAWAY

Your UK buyer carries the duty risk – but you carry the legal and reputational risk. Get it right first time.

COMPLETE COMPLIANCE CHECK

GH GHANA EXPORTER — ACTIONS			
ACTION	WHO	WHEN	NOTES
Commodity code confirmed — 10-digit Ghana export code	Exporter	Before any documents raised	—
Sector certification applied for	Exporter	Min. 4 weeks before shipment	<i>FDA, GSA or equivalent — 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 GNCCI	Before goods move	<i>10-month validity (Art. 23, Protocol No. 1, UK-Ghana TPA)</i>
Document reconciliation	Exporter	Before ICUMS lodged	<i>Cross-reference all fields across all documents</i>
ICUMS export declaration lodged	CHA	Before goods depart	<i>EUR.1 reference entered; correct HS code</i>
GRA endorsement obtained	GRA Customs	At port of exit	<i>EUR.1 stamped — original travels with goods</i>
Bill of Lading issued	Carrier	After vessel departure	<i>Add to pack immediately</i>
Full pack sent to UK broker	Exporter/forwarder	Same day as Bill of Lading	<i>Documents must arrive before vessel</i>
GB UK IMPORTER — ACTIONS			
ACTION	WHO	WHEN	NOTES
CDS declaration lodged	UK broker	Pre-arrival	<i>N954 + EUR.1 reference; preference code 300; correct HS code</i>
CDS declaration checked	UK importer	Before submission	<i>Confirm EUR.1 reference and 0% TPA rate</i>
Duty paid or deferred	UK importer	After clearance	<i>Retain duty payment receipt</i>
Records filed — Ghana	Exporter	Immediately	<i>6 years — complete pack including EUR.1 copy</i>
Records filed — UK	Importer	Immediately	<i>6 years — original EUR.1 and CDS declaration</i>

**CASE STUDY -
CASSAVA FLOUR**



CASE STUDY

TEMA TROPICAL FOODS LTD – CASSAVA FLOUR

Tema Tropical Foods Ltd had secured a repeat export order from Kingsbridge Wholefoods Ltd, a UK importer and distributor of speciality food ingredients. The product was cassava flour – HS 1106209000. Kingsbridge needed it on time and at the right duty rate. Without TPA preference, they were facing a duty bill of £2,760 on a 20-tonne container. TTFL's export manager knew the paperwork had to be right before anything left the building.

She raised the commercial invoice first, goods value £5,000, freight and insurance £500.00, CIF Southampton £5,500.00, goods description matching exactly what would appear on the EUR.1. Packing list reconciled against it before any other document were produced.

The EUR.1 was obtained from GNCCI – fee GH¢310, every detail checked against the supporting documents before it left the office. GRA endorsed it at Tema Port within the hour. The CHA lodged the ICUMS export declaration with the EUR.1 reference correctly entered. Goods inspected, sealed and cleared for export.

The FDA Ghana export permit and registration certificate were confirmed in order before the ICUMS declaration was lodged. The full document pack reached Kingsbridge's UK broker the same day the Bill of Lading was issued. CDS declaration lodged pre-arrival, preference code 300, EUR.1 referenced, duty declared at 0%. Goods were released from the port; Kingsbridge checked the import MRN against the paperwork ensuring the values and information were correct. Both parties filed complete records for six years.



HELP AND ASSISTANCE



- 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
- EORI number registration - www.gov.uk/eori/apply-for-eori
- [C285 repayment form](http://www.gov.uk/guidance/apply-for-a-repayment-of-import-duty-and-vat-if-youve-overpaid-c285) – www.gov.uk/guidance/apply-for-a-repayment-of-import-duty-and-vat-if-youve-overpaid-c285



- 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
- [Ghana Export Promotion Authority \(GEPA\)](http://www.gepaghana.org) – www.gepaghana.org



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GRoW TRADE
TOGETHER

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