



GRA

**PRESENTATION ON:**

**CUSTOMS CLEARANCE PROCEDURE.**

**WHAT YOU NEED TO KNOW CONCERNING IMPORTATION**



# Introduction

- Overview of customs clearance procedures and processes in Ghana

# Pre-Import Preparation

- Understand Regulatory Requirements
- Verify HS Code
- Check Trade Agreements
- Obtain Proforma Invoice

# Purchase and Documentation

- Purchase Goods
- Seller issues invoice, packing list, and bill of lading upon shipment

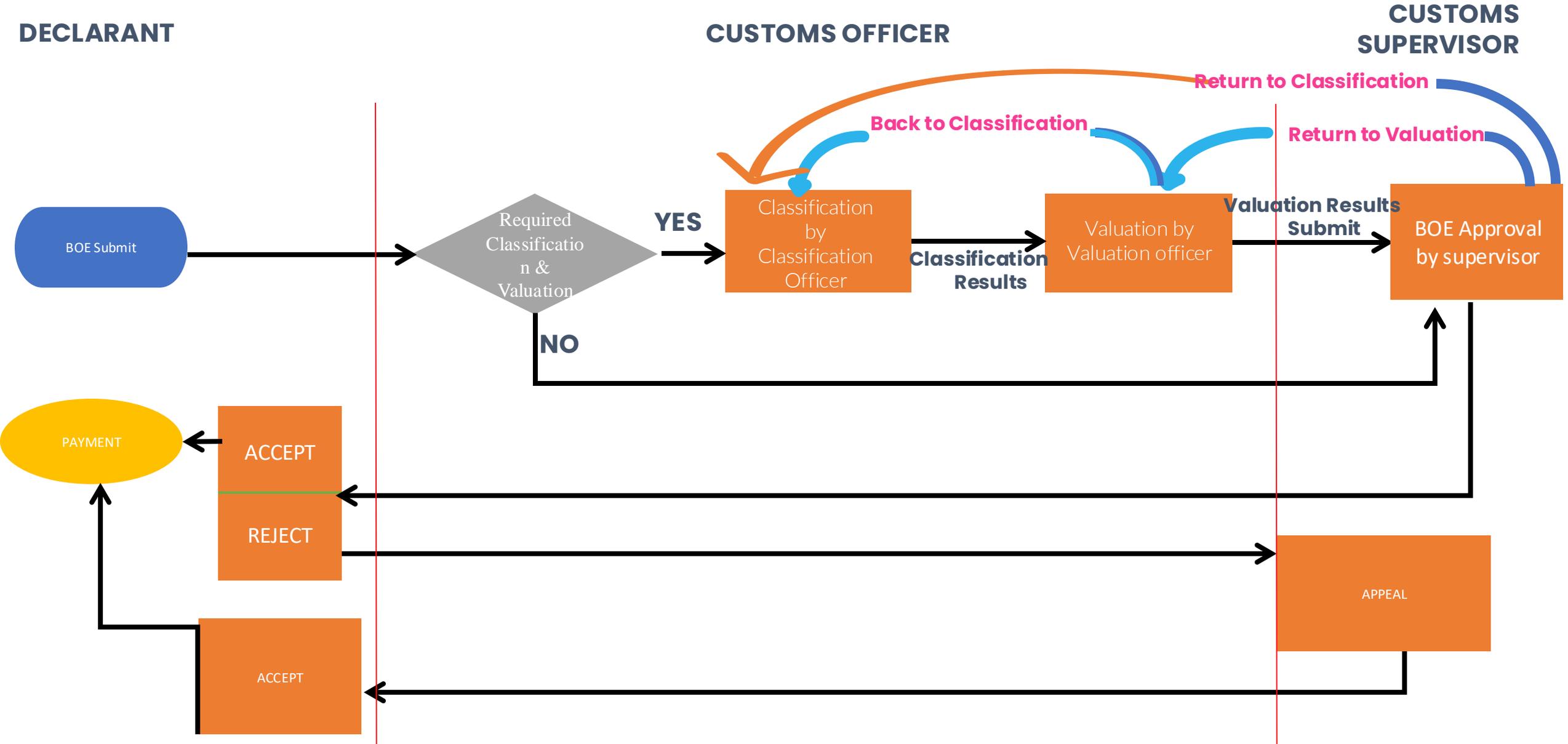
# Hiring a Customs Agent and Documentation

- Hire a Customs Agent (Declarant)
- Obtain Import Declaration Form (IDF)

# Submission and Customs Processing

- Submit IDF via ICUMS platform
- Customs Technical Services Bureau (CTSB)

# OVERVIEW OF PROCEDURE at CTSB



# Points to note

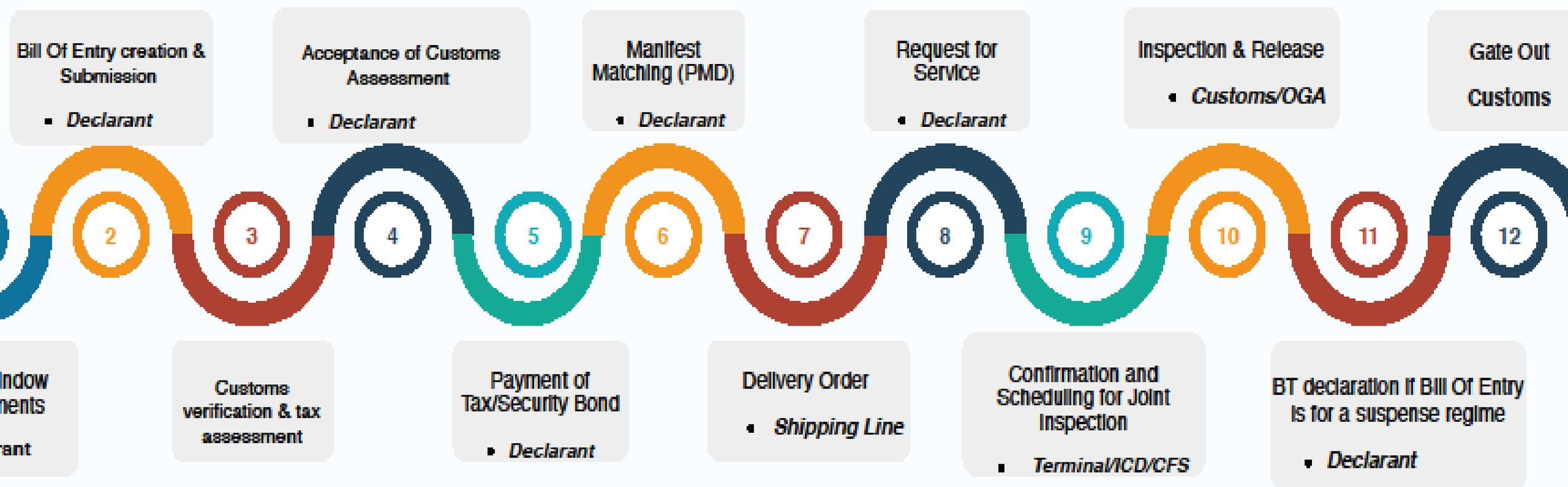
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- Apply for valuation
- Appeals
- Engine capacity
- Overage penalty
- 60 days rule
- Confiscated to the state
- Interest charge : 7 days after final discharge
- Exchange rate effect
- Demurrage

# Tax Amnesty

- RAA (915) of 2016.
- Sections 65(2)
- Period - 15th July, 2024 - 16th September, 2024

# ICUMS END TO END PROCESS FLOW FOR GENERAL IMPORTS





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# Mode of Administering Exemptions in ICUMS

## MDA Application Process Flow in ICUMS

To get the Consignment Application approved, ICUMS system must be used following the process flow below

Standard Procedures

Extra Procedures



Only applies to agencies with fees

- ❖ EPA Environmental Protection Agency
- ❖ FDA Food and Drugs Authority
- ❖ GFZA Ghana Free Zone Authority
- ❖ GNCC GNCCI Ghana National Chamber of Commerce
- ❖ GCoO GRA Certificate of Origin
- ❖ GSA Ghana Standards Authority
- ❖ MINC Minerals Commission
- ❖ NPA National Petroleum Authority
- ❖ PPRS Plant Protection And Regulatory Services

Only applies for Exemption Applications

- ❖ If the application is an Exemption Application, it undergoes validation and approval processes of DTRD and GCUS
- ❖ For GIPC's Concession Application, it undergoes validation and approval process of MoF as well

- \* MDA : Ministry, Department, Agency
- \* DTRD : GRA Domestic Tax Revenue Division
- \* GCUS : GRA Customs Division

# Conclusion

- Comprehensive guide ensures stakeholders are well-informed
- Minimizes delays and ensures compliance

# CONTACT US VIA

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- Questions & Answers



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Thank you