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POSITION PAPER

UKGCC/PWC QUARTERLY TAX DIALOGUE SERIES 3 – NAVIGATING GHANA'S IMPORT TAXES – STRATEGIES FOR COMPLIANCE FOR BUSINESSES

30th September 2025

INTRODUCTION

Import taxes, including Customs Duties, VAT, NHIL, GETFund, and EXIM levies, represent a significant cost component for businesses operating in Ghana. Many firms, however, continue to face challenges with complex procedures, inconsistent valuations, and administrative bottlenecks that increase both cost and risk.

The UK-Ghana Chamber of Commerce (UKGCC) and PwC Ghana hosted the third edition of the Quarterly Tax Dialogue Series to deepen understanding of Ghana's import tax landscape and identify practical strategies for improving compliance and efficiency across the trade value chain.

KEY INSIGHTS

Discussions highlighted the importance of a compliance-driven import ecosystem that rewards transparency and due diligence. Proper documentation—particularly at the Import Declaration Form stage—was identified as essential to avoiding disputes, delays, and penalties.

- There was also emphasis on the role of digital systems such as the Integrated Customs Management System (ICUMS) and the Ghana.gov platform in facilitating trade, reducing human intervention, and improving revenue collection. Plans to enhance these systems through artificial intelligence and advance cargo information are expected to further strengthen efficiency.
- Despite progress, challenges persist around valuation transparency, system downtimes, and tariff structures that may inadvertently discourage local production. Startups and small businesses also highlighted the need for more flexible duty payment mechanisms and clearer guidance on exemptions and preferential rates.

RECOMMENDATIONS

1. Simplify and clarify import procedures through easily accessible digital guides and support channels.

2. Strengthen transparency and predictability in duty and VAT computations to build business confidence.

3. Ensure stable and efficient digital systems to minimise delays and demurrage costs.

4. Expand capacity-building and compliance education for importers, particularly SMEs.

5. Review import tariff regimes to encourage local value addition and manufacturing competitiveness.

6. Institutionalise regular public–private dialogue to sustain trust and cooperation between Customs and the business community.

CONCLUSION

The session reaffirmed that effective compliance and collaborative engagement between the private sector and regulatory institutions are central to building a transparent, predictable, and business-friendly import regime. The UKGCC and PwC Ghana remain committed to fostering dialogue that supports Ghana's trade facilitation goals and drives inclusive economic growth.

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