

USDA Foreign Agricultural Service

GAIN Report

Global Agricultural Information Network

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Food and Agricultural Import Regulations and Standards - Narrative

FAIRS Country Report

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Report Highlights:

This report provides updates on the regulations and procedures for the importation of food and agricultural products to Ghana. In 2017, Ghana's customs process underwent significant change, as the main port facility in Tema went paperless (see Section IX). This new system endured criticism due to delays and confusion during its launch. Yet after early difficulties, the new electronic system appears to be well received by the business community and a welcome step towards a more streamlined import and export process. This report includes several other updates concerning changes on certification and testing (Section VIII) and import procedures (Section IX).

SECTION I: GENERAL FOOD LAWS

The Food and Drugs Authority (FDA) is the Government of Ghana's (GOG) national regulatory authority with the responsibility of implementing Food and Drugs Law of 1992, (PNDCL 305B). The FDA was established in August 1997 and became fully operational in August 1997. Part seven of the Public Health Act, 2012, Act 851 mandates the FDA to protect and promote public health by ensuring that food and drugs consumed in Ghana are wholesome and safe. The FDA thus regulates the manufacture, import, export, distribution, use, and marketing of food, drugs, food supplements, herbal and homeopathic medicines, veterinary medicines, cosmetics, medical devices, household chemicals, and tobacco products with respect to ensuring their safety, quality and efficacy.

All food products imported, advertised, sold or distributed in the country must first be registered with the FDA under Sections 18 and 25 of the Food and Drugs Law of 1992 (PNDCL 305B) and Section 4 (b) of the Food and Drugs (Amendment) Act 523, 1996, respectively. The Legislative Instrument (LI) (Act 523) on the amendment of the food law was enacted by the GOG on November 6, 2009. A certificate with a registration number is then issued for the product. In addition, only companies duly registered by the Registrar General's Department shall be permitted to import food and drugs.

The Food Safety Division (FSD) executes FDA's mandate to protect public health and safety through the regulation of the food service industry, the control of meat production as well as assuring the safety of genetically engineered organisms for food, feed and processing. It also provides technical support to the food industry to promote the production of safe and quality food through the application of contemporary food safety management systems.

According to the FDA General Labeling Rules, 1992, "food" includes "any article manufactured, sold or represented for use as food or drink for human consumption, chewing gum and any ingredient which may be mixed with food for any purpose whatsoever," The review and amendment of the Food and Drugs Law that was initiated in 2015, is still ongoing. According to the FDA, this review is to ensure that all food products, including animal feed and water, are included in the food law.

FDA leads the development of Ghana's Food Safety Policy. FDA partnered with the following key stakeholder institutions:

- Ghana Standards Authority (GSA)
- Ministry of Health (MOH)
- Ministry of Trade and Industry (MOTI)
- Ministry of Food and Agriculture (MOFA)
- Ministry of Fisheries and Aquaculture Development (MOFAD)
- Ministry of the Interior (MINT)
- Ministry of Tourism, Culture and Creative Arts (MOTCCA)
- University of Ghana- Legon (UG)

This policy was also supported by the World Health Organization (WHO) and the Food and Agriculture Organization (FAO).

Since its inception, the FDA has enforced its food laws by registration of products. To help avoid food adulteration, FDA inspects food processing facilities, destination inspection of imported products, and

verifies exports and post market surveillance. It is a punishable offence by law to contravene the provisions of existing food and drugs laws. Legally, failure to register any food item with the FDA means the product cannot be imported. The FDA may apply the following in the case of importation of unregistered products: re-exportation, destruction/confiscation and prosecution, or bringing the product into compliance with the law.

SECTION II: FOOD ADDITIVE REGULATIONS

The food additive and contaminants regulations are based on Codex Alimentarius standards (vol. 1, 1991 pages 49-179) in its assessment of food safety. Ghanaian food additive regulations are specified in the GOG Food and Drugs Law, 1992, PNDCL 305B, which includes the following:

- No person may manufacture, import, advertise, sell or present any food item or beverage containing a non-nutritive sweetener for human consumption unless the product is "specified for special dietary usage";
- It is not permissible to add non-nutritive sweeteners to any food or beverage to be consumed by infants or children;
- Non-nutritive sweeteners, including saccharin and cyclamates, may be used in low-calorie, dietary foods/beverages;
- It is against the law to use Potassium Bromate as a flour improver for bread. Manufacturers are to use Ascorbic Acid as a food additive;
- It is mandatory for all wheat flour and vegetable oils imported or locally produced in Ghana to be fortified with micro nutrients effective February 1, 2010 (Gazette No. 92);
- All dairy products containing melamine, including baby formula, are banned in Ghana;
- Effective July 1, 2005, all salts manufactured in Ghana or imported must be iodized. Although iodized salts are being sold on the market this regulation is yet to be fully implemented.

The ban on the sale of non-iodized salt is in compliance with the Food and Drugs Amendment Act (Act 523). Any person or company found to be in violation of any provision of the Food and Drug Law 1992, PNDCL 305B will be subject to a court penalty unit to be determined by the law court or imprisoned for not more two years or both. However, enforcement of this provision is being applied only to imported iodized salts. Domestic non-iodized salts continue to be produced and sold in the open market. Thus both iodized and non-iodized salts are available in the open market.

FDA officials carry out routine inspection and analysis of imported foods at the ports of entry and at the retail level. FDA has the mandate to seize and destroy any product found to be contaminated.

SECTION III: PESTICIDES AND OTHER CONTAMINANTS

Pesticide residue and contaminant levels in food are based on standards of the Codex Alimentarius

Commission (Codex Alimentarius vol. 1, 1991: pages 1-146; 182-192). A certificate of analysis, which states the pesticide residue level and freedom from radioactive contaminants, must accompany all imported goods.

By law, the FDA has the right to test and analyze any domestic or imported product at its laboratories to determine if the product is free of contamination. FDA officials carry out routine inspection and analysis of imported foods at the port of entry and at the retail level. FDA has the mandate to seize and destroy any product that is contaminated or otherwise noncompliant.

According to the Pesticide Control and Management Act (Act 528, 1996) “no person shall import, export, manufacture, advertise, distribute, sell or use pesticides in Ghana unless it has been registered by the Environmental Protection Agency (EPA) in accordance with the Act”. The EPA is the lead authority in pesticide management and performs this role by liaising with other agencies such as the Plant Protection and Regulatory Services Division (PPRSD) of MOFA that regulates and approves agricultural pesticides.

SECTION IV: PACKAGING AND CONTAINER REGULATIONS

The Food and Drug (Amendment) Act 523 1996 Section 7 of PNDCL 305B stipulates that “food should be stored and conveyed in such a manner as to preserve its composition, quality and purity and to minimize the dissipation of its nutritive properties from climatic and other deteriorating conditions.” The FDA has no specific regulations on packaging, waste disposal laws or product recycling regulations that impact imported food products. The FDA does not impose any specific restrictions on packaging materials.

Importers and consumers prefer processed and high value products to be packaged in small to medium size packs that are affordable and for one-time use. Additionally, bulk shipment of products that can be repackaged locally is also preferred.

SECTION V: LABELING REQUIREMENTS

A. General Requirements

- The General Labeling Rules, 1992, (L. I. 1514) of FDA require that food labeling be informative and accurate. Ghana uses the Codex Alimentarius standards to formulate its labeling requirements. The minimum labeling requirements are as follows:
- Labeling should be in English. An English translation must be shown on the label or package insert (where applicable) if it is in another language;
- Labeling shall be legible and shall be of indelible ink;
- Name of product – Brand Common name and Generic name should be in bold letters;
- Provide Net mass/weight, Net volume or Drained Weight (for solids in liquid medium, e.g.

mackerel in tomato sauce) of content- specifying essential ingredients in metric weight for solids, semi-solids and aerosols, and metric volume for liquids;

- The manufacturer/exporter/agent's name and complete address including location;
- The country of origin must be provided on the product label. LI 1541 Ghana Standards Authority (Food, Drugs and Other Goods) General Labeling Rule, 1992 Section 1(1) (i) states "*No person shall offer for sale, sell, distribute, import or otherwise dispose of prepackaged food or drug, unless the food or drug is marked or labeled with country of origin of the food or drug.*"
- List ingredients (specific names of ingredients and/or E-numbers) by their common names in order of importance by weight. If the food is "standardized," the label must include only those ingredients, which are optional for that standard; directions for use, if any;
 - a. Provide the production "batch" or lot number;
 - b. Provide date of manufacture of products;
 - c. Provide Expiry, Best Before, or Use By date;
 - d. Food additives and colors must be stated on the label. Spices, flavors and colors may be listed as such, without naming the specific material, but any artificial color or flavor should be identified as such;
 - e. There is no additional labeling for U.S. food imports if the standard U.S. label addresses the above-mentioned items. Stick-on labels are not permitted;
 - f. It is not a requirement in Ghana to include the FDA registration number on the product label.

IMPORTANT NOTE: All vegetable oils, both imported and locally produced, are to bear the name of the plant used in producing the oil and labeled as such, for example corn oil, ground-nut oil, sunflower oil, rapeseed oil etc. Labels bearing 'No/low Cholesterol' or Cholesterol Free' on edible vegetable oils are still prohibited. According to the FDA, the declaration of "No/low cholesterol" in the labelling of edible vegetable oils is considered a misleading claim unless it is stated on the label that all vegetable oils are cholesterol free. FDA will either remove products from the shelf or ask the importer to re-label the vegetable oil as required.

The FDA enforces the labeling laws at the ports of entry and manufacturing sites in the country. In addition, FDA officials carry out routine inspections of imported goods at retail stores and outlets to ensure that labeling regulations are followed. There are no exceptions to the labeling regulations. Failure to comply with the labeling regulations will compel the FDA to prohibit the importation, distribution, sale or use of any food product, temporarily or permanently, as well as impose a fine of GHC 20,000 (about \$6250) against any product of a particular company for non-compliance. In a past example, one of the leading retail shops in Accra was ordered by the FDA to remove a consignment of vegetable oil on their shelves that had 'no cholesterol' on the label. For more information, please review FDA's Guidelines on Labeling Pre-Packaged Foods at www.fdaghana.gov.gh; www.eservice.gov.gh/fdb

B. Other Specific Labeling Requirements

The FDA considers any special dietary food a "drug" if it helps in the "treatment, prevention, cure, mitigation or diagnosis of diseases in humans or animal". As such manufacturers must register such dietary food as medicinal products in compliance with FDA guidelines for registration of drugs.

It is mandatory to label any prepackaged food item that has a nutritional composition. Manufacturers must provide documentary evidence to substantiate nutrition information and claims on product labels. Those labels must contain directions for safe usage, handling and storage. Additional nutritional labeling information is voluntary.

SECTION VI: OTHER SPECIFIC STANDARDS

A. Vitamin-Enrichment requirements

Ghana's Food Law has been revised to make it mandatory for wheat flour and vegetable oils imported or produced locally to be fortified with micro nutrients in order to address nutrient deficiencies among the citizenry. The Legislative Instrument (LI) (Act 523) on the amendment of the food law was enacted by the GOG on November 6, 2009 and became effective February 1, 2010 (Gazette No. 92) making it mandatory for all wheat flour and vegetable oils imported or locally produced to be fortified with micro nutrients.

As a result, manufacturers and importers of wheat flour and vegetable oils are advised to adhere to the Ghana Standards as follows:

All wheat and vegetable oils (locally produced and/or imported) are to be fortified in accordance to the following Ghana Standards:

- GS 811: 2006 Cereals and Pulses-Specification for fortified strong wheat flour;
- GS 812: 2006 Cereals and Pulses-Specification for fortified soft wheat flour; and
- GS 813: 2006 Animal and Vegetable fats and oils - Specification for fortified named vegetable oils.

All fortificant premix for the fortification of the above named foodstuffs should conform to the Ghana Standards listed below:

- GS 809: 2006 Standard specification for fortificant premix for wheat flour; and
- GS 810: 2006 Standard specification for fortificant premix for vegetable oil.

These standards mandate that animal and vegetable oils be fortified with Vitamin A (blend of Vitamin A and D3) with a quantity of 10.0 mg/kg. They also mandate that strong and soft wheat flour be fortified with Vitamin A, Folic Acid, Vitamin B12, Thiamine, Riboflavin, Niacin, Iron and Zinc and other ingredients including Pyridoxine, L-Ascorbic acid, Azodicarbonamide and Sulphur Dioxide.

B. Fat Content Requirements

To address human health risks, Ghana prohibits the importation of meat with high fat content in accordance to the following Ghana Standards:

- GS 89; 2008 - Standard specification for fresh, chilled and frozen pork mutton (not exceed 25% fat by mass)
- GS 92; 2015 – Standard specification for fresh, chilled and frozen mutton (not exceed 25% fat by mass)
- GS 91; 2015 - Standard specification for fresh, chilled and frozen poultry (not more than 15% fat by mass)
- GS 92; 2015 - Standard specification for Milk Fat Product (should be declared per percentage of

mass and volume)

SECTION VII: FACILITY AND PRODUCT REGISTRATION REQUIREMENTS

A. General Requirements

Exporters to Ghana may retain the services of a local agent or distributor, although not required. An association with a local representative who possesses a thorough knowledge of the Ghanaian market can be beneficial. As such, it is common for a good agent to represent several product lines. Thus, exporters should ensure that their selected agent does not represent other exporters in order to help avoid conflicts of interest. The following documentation and registration are required if an agent is utilized:

- The Agent has a registered company or business with the capacity to effect a product recall if necessary;
- The Ghanaian importer/agent must provide proof of Power of Attorney from the manufacturer, which gives him/her authority to represent him/her on issues relating to the product;
- The original Power of Attorney must be notarized in the country of origin, signed by the Chairman or President of the company, stating names of the products to be registered;
- The Agent should register the product with FDA valid for not less than five years; and
- As a representative of the foreign manufacturer the local representative/agent can coordinate all the registration processes for the imported food products.

B. Registration Requirements

To meet FDA registration requirements for the import of prepackaged food, the applicant must complete the below forms:

- Imported Food Product Information Form (FDA/FM05/IM/02);
- Warehouse Location Form (FDA/FM05/IM/03);
- [if applicable] Application for Registration as a Food Product Importer Form (FDA/FM05/IM/01);
- [if applicable] Application for Dry Food Storage Facility License (FDA/FID/FM-DFW/2013/07); and
- [if applicable] Application for Cold Storage Facility License (FDA/FSD/FM-CFW/2013/07).

In addition to the needed application forms, the individual or company must submit the following:

- Business Registration Certificate;
- Sanitary or Phytosanitary (SPS) Certificate where applicable;
- Certificate of manufacture and free sale, issued by an accredited health authority,
- Radiation certificate for food product where applicable;
- Documentation substantiating any claim on health, nutrition, superlative, comparative, on the label, where applicable;
- Six (6) product samples of each product must be sent to the FDA for physical/laboratory analysis and vetting which takes about four to eight weeks;
- A copy of product label; and
- Total Registration fee (non-refundable) as stated in the FDA fee schedule in Section 'D' below.

All importers must submit the certificate of registration of brand name/ trademark, in the name of the owner of the trademark, to the FDA. The importer should also present a letter of invitation for the inspection of the factory/warehouse stating the full location address of the manufacturer, name of contact person, current phone and fax numbers and E-mail address. Only company owners and/or competent company representatives with adequate knowledge of the company must complete the application form. *Clearing agents are not allowed to complete such forms.*

The FDA registration process involves a review of the manufacturing process, an assessment of food safety and quality, and confirmation of compliance with FDA labeling regulations. The registration of any food product with the FDA is a very slow process and can take between one to two months to be completed from the date samples are submitted for laboratory tests. U.S. manufacturers and exporters wishing to sell their food products in Ghana should be aware of relevant requirements and regulations of the Customs Division of the Ghana Revenue Authority mentioned in **Section IX** of this report. The registration of a pre-packaged food is valid for three years and must be renewed before the end of the third year. The registration shall be approved by the FDA before any importation of the product, other than those used as samples for the purpose of this application, into the country. These guidelines can be found on FDA website: www.fdaghana.gov.gh; www.eservice.gov.gh/fdb

C. Expiry Dates

The Food and Drugs Act requires that all food products should carry expiry dates and/or shelf life. The active ingredients should be specified on the packaging where applicable. The FDA regulation states that the expiry date should be "at least half the shelf life as at the time of inspection at the port of entry." This means that the inspection date (by FDA after custom clearance) until the expiration date of the product should be equal to or greater than half of the total shelf life of the product (date of production until expiry.) The FDA's routine checks have been effective in ensuring that expired food products are removed from the shelves.

D. Registration Fees

Following the Ghana parliament approval of Act 793 dated December 2009, the FDA established approved fees schedule for food products and feed ingredients. The registration fee for vetting, processing and documentation of all imported food products have not been revised in 2017. The Registration fee for all food product is GH¢500 (\$116) to be renewed by the importer annually. Annual Importer registration is GH¢400 (\$93) to keep the importer on the FDA register. Also annual inspection and licensing of cold storage facility attracts a fee of GH¢300 (\$70). Additionally, warehouse inspection of GH¢300 (\$70) per year has been introduced.

[Note: exchange rate \$1=GH¢4.3 at time of writing]

The inspection fees and charges of Act 793 (Dec 2009) and amendment Instrument (LI 2206, A.I. 2013) for food products and feed ingredients per consignment are as follows:

WEIGHT MT	Inspection fee in GH¢	Inspection fee US\$	Period renewable
Above 10,000MT	5,000	1163	Yearly
5001MT-10,000MT	2,500	610	Yearly
1001MT-5000MT	1,500	366	Yearly
501MT-1000 MT	1000	233	Yearly

251MT-500 MT	700	163	Yearly
51-250 MT	500	116	Yearly
Below 50	300	70	Yearly

Source: Food and Drugs Authority website: www.fdaghana.gov.gh; www.eservice.gov.gh/fdb

FDA also imposed requirements that a food product with different flavors will be registered as a group; and no applicant will be allowed to register a food product in more than one name.

E. Prepackaged Food Products

The guidelines that regulate the sale of prepackaged food products in Ghana are as follows:

- All prepackaged food can be sold only if a label has been affixed to it;
- Any person who labels a prepackaged food product in a manner which is false, misleading or deceptive as regards its character, nature, value, substance, composition, merit, safety, quality, quantity or origin commits an offence; and
- Manufacturers must provide a complete list of ingredients used in preparing the food item on the label in a descending order of their proportion;
 - Recommend storage and handling conditions with the shelf life;
 - Indicate on the label if a prepackaged food item has been treated with ionizing radiation and the nature of the ionizing radiation; and
 - Submit to FDA a Free Sale Certificate from a competent health authority from the country of product origin, that the sale of the product does not contravene the food laws of that country.

FDA officials routinely visit retail outlets in the country to confirm that all imported food products are in compliance with local regulations.

F. Advertisement Requirements

FDA must approve all advertisement and promotional materials (including the contents to be used) before they are utilized. This approval is in addition to the Certificate of Registration of food product issued by the FDA that authorizes importation and sale in Ghana. Exporters may advertize in the print and electronic media (Radio, TV), billboards, posters and point of sale displays.

SECTION VIII: OTHER CERTIFICATION AND TESTING REQUIREMENTS

A. Port Concessions and Destination Inspection Scheme

Ghana operates under the Customs Valuation Code (CVC), the value assessment method of the World Trade Organization (WTO). Ghana conducts the Destination Inspection Scheme (DIS), in which imported goods are inspected at the port of clearance in Ghana rather than prior to export. The Customs Division (Customs) of the GRA, monitors collection of duties, and regulation and inspection of exports into Ghana. In general, all imports into Ghana in commercial quantities are subject to customs duties unless exempted by the GOG such as specified products imported by the GOG itself, diplomatic missions, NGO's and others. The DIS utilized the services of Destination Inspection Companies (DIC)

who offer an informed opinion on the classification and value of imported goods to Customs and customs being the final authority may accept, reject or modify it as appropriate since the report is only an opinion from the DIC.

According to GOG official sources, the DIS introduced in Ghana was meant to expedite trade transactions while safeguarding trade revenue for the government. However, there were long delays in the import clearance process; traders continue to have challenges with the system due to non-transparency and the cumbersome nature of the clearance process. Many believed that the DICs were the source of the long delays in the import clearance process. As a result, Customs assumed the role of all classification, valuation and physical inspection once conducted by the licensed DICs on September 1, 2015, to enhance Customs functions as a stop-gap measure to improve on trade facilitation.

B. General Import Requirements:

For general guidance, importers are required to obtain the following documents:

- Original Bill of Lading /Airway Bill from the supplier;
- Attested proforma invoice from the supplier;
- An Import Declaration Form from the Ministry of Trade and Industry;
- Customs Classification and Valuation Report, which replaces the Final Classification and Valuation Report by Ghana Customs;
- Tax Clearance Certificate from the Domestic Tax Revenue Division of the Ghana Revenue Authority issued in the name of the importer;
- Tax Identification Number from the Ghana Revenue Authority;
- Obtain a Parking List;
- Permit or License from the appropriate Ministry/Agency Department as applicable for restricted goods;
- Appropriate letter of Exemption from payment of Duty and /or taxes (as applicable); and
- Delivery Order

SECTION IX: IMPORT PROCEDURES

A. Import Duties and Collections

The Customs Division of the GRA is the GOG institution responsible for collecting import duties. In 2001, the Ghana TradeNet was established to provide a fully integrated customs management software connected over a network to various operators who interact with Customs in the processing of import and export transactions to and from Ghana. Some of these operators include the banks, shipping companies, certification and licensing agencies as well as users of trade information.

The Ghana TradeNet consists of two main components:

The Ghana Customs Management System (GCMS) provides the Customs with a fully integrated computerized system for the processing and management of Customs Declarations and related activities. This system is designed to work in an Electronic Data Interchange (EDI) environment, where Manifests and Single Administrative Documents are electronically received and automatically processed.

The Ghana Community Network (GCNet) introduced in 2003 is a platform enabling GCMS to share data and other relevant information with all the parties involved in the processing of trade documents and customs clearances. In September 2015, the Ministry of Trade and Industry initiated the “Ghana Single Window Portal”, powered by GCNet, which is a seamless electronic system that aims to integrate the entire import and export logistical process and to automate payments. However the “Single Window” system only became fully operational on September 1, 2017. It is being implemented at all major points of entry/exit, but the Tema port facility, which handles the bulk of Ghanaian imports and exports, has been the focal point of this initiative. Despite reports of confusion and delays early in the process, and resulting unrest among freight forwarders and clearing agents, the new process has helped to significantly decrease clearance times, increase port revenue, and add transparency and certainty to customs clearance.

The new Single Window system links all trade operators, revenue agencies, and regulatory bodies on one platform. The new process allows importers and exporters to electronically file documents (including customs declarations and certificates of origin), track transaction status online, submit electronic payments, and provide links to other regulatory agencies to a single location. It is designed to bring transparency, improve efficiency, and reduce processing times, which have been major impediments to streamline trade. In this process the Ghana Customs is the final authority in the determination of duties paid on imported goods. Users of GCNet such as importers, exporters, clearing agents, or logistics companies can interact with the various agencies involved in the clearance process at a single location. (www.ghanasinglewindow.com). The Single Window system is being implemented by West Blue Consulting in collaboration with GCNet Service and other scanning companies at the Port.

The current set up contrasts sharply with the previous system, when trade operators had to shuttle between multiple agencies to process their trade and customs transactions. This caused for significant delays in customs clearance. The Single Window is expected to expedite the port clearance process of consignments to within a week or less, as opposed to a previous average of 2-3 weeks clearance time. The official stated goal of clearance time is less than a day but that does not currently appear feasible. Nonetheless, in just over two months since the launch, traders are beginning to experience better service. The new scheme has facilitated faster goods clearance, fostered predictability and reliability in consignment clearance, minimized time-consuming face-to-face interactions, and generally has reduced the cost of doing business at the port. Logistics operators benefit from faster movement of goods, reliable information on timing of goods movement, more productive and flexible use of human resources, and better end-to-end operations. However, some delays continue to occur in the clearance process when entries are queried due to incorrect paper work which has been entered into the system.

B. Customs clearance procedure

Customs Clearance is the process by which goods are granted permission by the Customs Division (“Customs”) of the Ghana Revenue Authority to enter or leave Ghana’s Customs Territory. Customs act 2015 act 891 section 43 instructs all importers with the exception of Self-Declarants to engage the services of licensed Customs Declarant (frequently referred to as a Clearing Agent), with a credible reputation for the clearance of cargo at any freight station in Ghana. All documentation necessary for this process may be submitted electronically through the Single Window by a “Clearing Agent.”

Customs clearance of cargo through the seaports/air involves a collaborative effort with about twenty ministries, departments and agencies in order to fulfill all contractual and tax obligations that might be

associated with the import consignment. These bodies control different aspects of the importation/clearance process such as issuance of permits, exemptions or import declaration forms. For the clearance of food and agricultural products, those involved include the GRA's Customs Division, the Ghana Ports and Harbors Authority (GPHA), FDA, GSA, MOTI, MOFA's Veterinary Services Directorate, Animal Production Directorate and the Plant Protection and Regulatory Services Directorate, EPA, the National Drug and Narcotics Board, Shipping Lines, other agencies, and various service providers at the ports of Ghana.

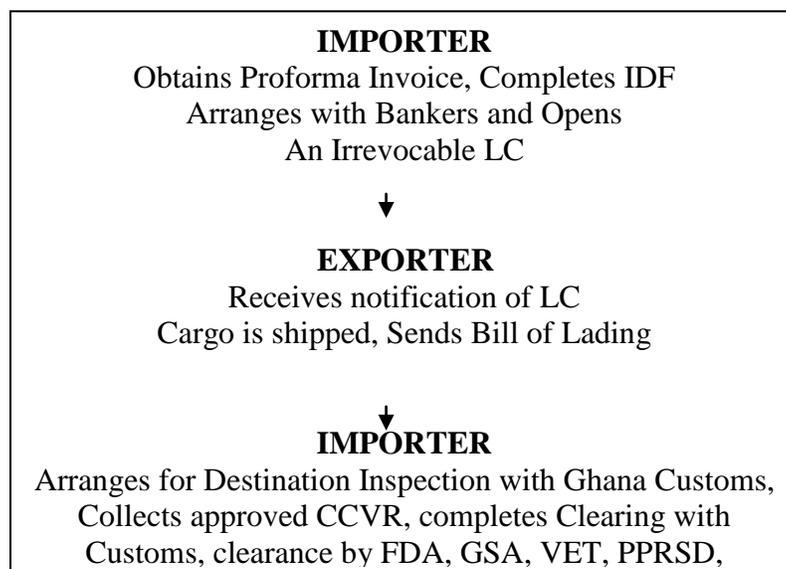
As the implementation of the Single Window is being rolled out, all of these organizations will be issuing electronic permits, electronic exemptions, or the electronic import declaration forms as appropriate. For example, MOFA's Animal production Directorate has been issuing ePermits for imports of animal feed and feed ingredients electronically.

Below is a snapshot of the various stages in the customs clearance process at the ports in Ghana:

- Declaration of cargo data onto the GCNET; Customs Document Verification, System Validation, Cargo Classification and Valuation, Risk Assessment and quality assurance, Cargo Verification at the Compliance Section of Customs;
- Payment of duty;
- Release by the Shipping Agent;
- Delivery by the port, e.g. GPHA and other receipt delivery service providers; and
- Customs physical examination or scanning of cargo before cargo is allowed to exit the port.

For more information, please visit the following websites: www.ghanashippersauthority.org; www.ghanaports.gov.gh; and www.ghanasinglewindow.com.
<http://www.ghanasinglewindow.com/explore-trade-processes/import-procedure-for-sea/>

C. Flow Chart: Import Documentation Procedures



D. Duty

Along with other ECOWAS countries, Ghana has committed to a region-wide system of five band common external tariffs (CET). Following the passage of the Customs (Amendment) Act, 2015 (Act 905), and final approval from GOG, the CET entered into force on February 1, 2016. The CET consists of the following five bands: zero duty on essential social goods such as veterinary drugs; 5 percent duty on imported foods of primary necessity, raw materials and specific inputs; 10 percent duty on intermediate goods; 20 percent duty on finished goods (final consumption goods); and 35 percent on goods in government protected sectors, such as poultry and rice.

A general exemption from payment on the import duty can be granted on items such as ingredients for the manufacture of poultry feeds, and veterinary drugs if certified by MOFA.

The Structure of ECOWAS CET

Category	Percentages	Description of Goods
1	0	Essential goods
2	5	Goods of primary necessity, basic raw materials
3	10	Intermediate inputs
4	20	Finished goods
5	35	Special Goods for Economic Development

Other taxes include but are not limited to:

- Value Added Tax (VAT) at 15%;
- National Health Insurance Levy (NHIL) at 2.5% to be collected by the VAT Secretariat;
- Export Development and Investment Fund Levy (EDIF) at 0.5%;
- Inspection fee of 1%;
- ECOWAS Levy of 0.5%; and
- Ghana Customs Network (GCNET) of 0.4%.

E. Method of Payment

Letters of Credit (LC) are generally accepted as the method of payment for imported goods. The LC can be irrevocable or confirmed. Due to delays, most importers utilize inter-bank wire transfers for the payment of their imported goods. The exporter simply ships the items to the importer upon receipt of his bank transfer payments. This method has been helpful in speeding up the process.

To establish an LC, a bank may require a signed proforma invoice (attested), import declaration form, pre-shipment notification from the Ghana Shippers Council, and Marine insurance (normally covered in Ghana but not a precondition). This is a tedious and long process that could take more than two weeks to conclude. Upon receipt of the bank transfer by the exporter, the cargo is then shipped to Ghana. The shipment time by sea from the United States to Ghana on the average is three weeks. Air transport is considerably shorter, about a day. It is advisable that confirmed, irrevocable letters of credit opened by

Ghanaian banks with corresponding banks in the United States be used to guarantee payment. U.S. exporters may wish to contact USDA's Office of Agricultural Affairs in Accra for assistance in locating reputable representatives and/or importers for their products.

SECTION X: COPYRIGHT AND TRADEMARK LAWS

Ghana is a member of the World Intellectual Property Organization, the Universal Copyright Convention and the African Regional Industrial Property Organization. Manufacturers and traders are strongly advised to patent their inventions and register their trademarks in Ghana, and to do so through a patent or trademark agent. Fees for registration vary according to the nature of the patent, but local and foreign applications pay the same rate.

The Ghanaian system for patent and trademark protection is based on British law. Local courts offer redress when infringements occur, though few cases have been filed in recent years.

The Copyright Act was passed in 1961 and the Trademark Act in 1965 (amended in 2004). The Copyright Administration in Ghana is responsible for patents, copyright and trademarks. Registration of a trademark permits the holder to have the exclusive right to use the registered mark for a specific product or group of products. Upon approval of a patent, the applicant is given the exclusive right to make, export, import, sell, use a product or apply a patented process.

The Copyright Act of 1965 (amended in 1970 and 2005) makes it a criminal offense to make counterfeit, reproduce, export, import, exhibit, perform, or sell any work without the permission of the copyright owner.

APPENDIX 1: GOVERNMENT REGULATORY AGENCY CONTACTS

Food and Drugs Authority
PO Box CT 2783, Cantonment, Accra, Ghana
Tel: 233-302-233200; 225502; 235100; 910761; 229261
Fax: 233-302-225502
Email: fda@fdaghana.gov.gh

Ghana Revenue Authority
Customs Division
Off Starlets' 91 Road,
near Accra Sports Stadium
P. O. Box 2202, Accra, Ghana
Tel: +233-(0)302-675701-10 / +233-(0)302-686106 /+233-(0)302-684363/
Fax: +233-(0)302-681163

email: info@gra.gov.gh

APPENDIX II: OTHER IMPORT SPECIALIST CONTACTS

Ghana Standard Authority
P O Box MB 245, Accra
Tel: 233-302-506991/5; 500065/6;
Dir phone: 233-302-501495
Email: exdsec@gsa.gov.gh

Ghana Ports and Harbors Authority
P. O. Box 150.Tema.Ghana.
Tel: +233 (0) 303 202631-39.
Email: headquarters@ghanaports.net.
Website: www.ghanaports.gov.gh

Ghana Community Network Services Limited (GCNet)

The 5th Avenue Corporate Offices
32 Osu Avenue Extension
P.O. Box OS 756 Osu
West Cantonments
Accra-Ghana
Tel.: 233-302-677001
Fax: 233-302-677046
Email: info@GhanaTradeNet.com

APPENDIX III: POST CONTACT AND FURTHER INFORMATION

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