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Food and Agricultural Import Regulations and Standards - Narrative

FAIRS Country Report 2016

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Report Highlights:
In this year's FAIRS Report, Post is providing information on the regulations and procedures for the importation of food and agricultural products to Ghana. The Food and Drugs Authority (FDA) is the national authority responsible for ensuring food safety and regulations as well as to promote public health throughout the country. Various updates have been made in this report, including changes on other specific standards, general labeling requirements for pre-packed foods and import procedures. Post also notes the Economic Community of West African States' five-band common external tariff, which came into effect in Ghana on February 1, 2016.

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 became fully operational in August 1997. Part seven of the Public Health Act, 2012, Act 851 mandates the Food and Drugs Authority (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, importation, exportation, distribution, use and advertisements of food, drugs, food supplements, herbal and homeopathic medicines, veterinary medicines, cosmetics, medical devices and household chemicals substances, tobacco 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 Section 18 and 25 of the Food and Drugs law, 1992 (PNDCL 305B) and Section 4 (b) of the Food and Drugs (Amendment) Act 523, 1996. A certificate with a registration number is then issued with respect to 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 modified 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.

On April 27, 2015, FDA served as the lead coordinator for developing Ghana's Food Safety Policy. FDA partnered with key stakeholder institutions, such as the Ghana Standards Authority, Ministries of Health, Trade, Food and Agriculture, Fisheries and Aquaculture Development, Interior, Tourism, Culture and Creative Arts, and the University of Ghana. This policy was also supported by the World Health Organization and the Food and Agriculture Organization.

Since its inception, the FDA has enforced its food laws through the process of registration of products. To help avoid food adulteration, FDA undertakes inspection of food processing facilities in Ghana, destination inspection of imported products, and verification of exports and post market surveillance. It is a punishable offence by law if anyone contravenes 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 in 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 food additive;

- Effective July 1, 2005, all salts manufactured in Ghana or imported must be iodized. Although iodated salts are being sold on the market this regulation is yet to be fully implemented; and

- 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).

The Legislative Instrument (LI) (Act 523) on the amendment of the food law was enacted by the GOG in November 6, 2009. Although the regulation or guideline is yet to be released, all dairy products including baby milk containing melamine have been banned in Ghana.

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 (the fine is not fixed) 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 port 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.

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 the pesticide 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 (PPRSD) of Ministry of Food and Agriculture 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 on 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. In addition 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 date or 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 imports and locally produced, are to bear the plant source of the oil and labeled, such as corn oil, ground-nut oil, sunflower oil, rapeseed oil.
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. For example, there was an incident with one of the leading retail shops in Accra which imported vegetable oil that had 'no cholesterol' on the label. The FDA during its routine inspections asked the product to be removed off shelves. For more information, please review FDA's Guidelines on Labeling Pre-Packaged Foods at www.fdaghana.gov.gh

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". Manufacturers must therefore 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. FDA accepts the standard U.S. nutritional fact panel.

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 in 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 92; 2015 – Standard specification for fresh, chilled and frozen mutton (not exceed 25% fat by mass)
- GS 89; 2008 - Standard specification for fresh, chilled and frozen pork 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

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 under listed forms:

- Imported Food Product Information Form (FDA/FM05/IM/02);
- Warehouse Location Form (FDA/FM05/IM/03);
- [if necessary] Application for Registration as a Food Product Importer Form (FDA/FM05/IM/01);
- [if necessary] Application for Dry Food Storage Facility License (FDA/FID/FM-DFW/2013/07); and
- [if necessary] 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 'C' 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 or 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 Service 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

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 clearing) 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 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), FDA approved fees schedule. Additionally, the FDA revised the registration fee for vetting, processing and documentation of all imported food products. The Registration fee for all food product is GH¢500 ($132) to be renewed by the importer annually. Annual Importer registration is GH¢400 ($105) to keep the importer on the FDA register. Also annual inspection and licensing of cold storage facility attracts a fee of GH¢300 ($79). Additionally, warehouse inspection of GH¢300 ($79) per year has been introduced. [Noted at the exchange rate of $1 to GH¢3.8]

The inspection fees and charges 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	1316	Yearly

5001MT-10,000MT	2,500	658	Yearly
1001MT-5000MT	1,500	395	Yearly
501MT-1000 MT	1000	263	Yearly
251MT-500 MT	700	184	Yearly
51-250 MT	500	132	Yearly
Below 50	300	79	Yearly

Source: Food and Drugs Authority website: www.fdaghana.gov.gh

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 advertise 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

The Customs Division of the Ghana Revenue Authority is progressively taking over the classification, valuation and physical inspection role once occupied by the licensed destination inspection companies. Ghana abolished Pre-shipment Inspection effective, April, 1, 2000, and replaced it with the Destination Inspection Scheme [DIS] which was managed by Destination Inspection Companies (DIC). The

destination inspection scheme introduced in Ghana was meant to expedite trade transactions while safeguarding trade revenue for government but many believed were the source of the long delays in the import clearance process. In September 2015 "the Single Window" System was introduced which allows importers and exporters to electronically file documents, including customs declarations, certificates of origin, track transaction status online, submit electronic payments, and provide links to other regulatory agencies to a single location. The new system is designed to bring transparency, improve efficiency and reduce the processing time. This process meant that Ghana customs had the final authority in the determination of duties paid on imported goods. The 'Ghana Single Window' is deployed and supported by Ghana Community Network Systems (GCNet) Limited. Users of GCNet be they importer, exporters, clearing agents, or logistics companies can interact with the various agencies involved in the clearance process to a single location. (www.ghanasinglewindow.com). Traders continue to have challenges with the system due to the delays, non-transparency and cumbersome nature of the clearance process.

Depending on the imported goods, clearances may require the approval of FDA, Veterinary Services, Ghana Standards Authority, National Drug and Narcotics Board and other agencies at the ports of Ghana.

B. General Import Requirements:

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

- Original Bill of Lading (B/L)/Airway Bill from the supplier;
- Attested proforma invoice from the supplier;
- An Import Declaration Form (IDF) from the Ministry of Trade and Industry;
- Customs Classification and Valuation Report (CCVR), which replaces the Final Classification and Valuation Report (FCVR) by Ghana Customs;
- Tax Clearance Certificate (TCC) from the Domestic Tax Revenue Division of the Ghana Revenue Authority issued in the name of the importer;
- Tax Identification Number (TIN) 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, Permits and Licenses.

SECTION IX: IMPORT PROCEDURES

A. Import Duties and Collections

The Customs Division of the Ghana Revenue Authority is the GOG institution responsible for the collection of import duty. 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 is made up of two main components:

The Ghana Customs Management System (GCMS), which provides the Customs Division 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 (SAD) are electronically received and automatically processed. In 2003 Ghana moved away from the use of ASYCUDA in processing Customs Declarations. Instead Ghana adopted and modified a Direct Trader Input system (DTI) that provides for online submission of custom documents and duty payments.

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 GCNet launched its new "Ghana Singe Window Portal" www.ghanasinglewindow.com which is a seamless electronic system that is to integrate the entire import and export logistical process and to automate payments. The new system links all trade operators, revenue agencies, and regulatory bodies through a "Single Window" system. The current set up contrasts sharply with the previous system, when trade operators had to shuttle from one agency to the other, to process their trade and customs transactions causing delays. When fully operational, using the single window through GCNET, will speed up the clearance of consignments within a week as opposed to an average of 2-3 weeks clearance time in the past. However, according to traders the process is still long, frustrating and cumbersome. The 'Ghana Single Window' is deployed and supported by Ghana Community Network Systems (GCNet) Limited.

D. Customs clearance procedure:

Customs act 2015 act 891 section 43 instructs all importers with the exception of Self-Declarants to engage the services of licensed Customs House Agents, with a credible reputation for the clearance of cargo at any freight station in Ghana.

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 at the Compliance Section of CEPS;
- System Validation, cargo Classification and Valuation;
- Risk Assessment and quality assurance;
- Cargo verification;
- Payment of duty and other relevant cargo;
- Release by the Shipping Agent;
- Delivery by the port, e.g. Ghana Ports and Harbors Authority (GPHA) and other receipt delivery service providers; and
- Customs (CEPS) 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.

E. Flow Chart: Import Documentation Procedures

IMPORTER
Obtains Proforma Invoice, Completes IDF
Arranges with Bankers and Opens
An Irrevocable LC

↓

EXPORTER
Receives notification of LC
Cargo is shipped, Sends Bill of Lading

↓

IMPORTER
Arranges for Destination Inspection with GSL or GSBV,
Collects approved FCVR, completes Clearing SAD with
Customs, clearance by FDB, GSD, NCB VET.

F. Duty

Along with other ECOWAS countries, Ghana has committed to a region-wide system of five band common external tariffs (CET). This came into effect on February 01, 2016 after receiving final approval from the Government of Ghana. Since it has entered into force, this 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, if certified by the Ministry of Agriculture.

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%.

G. Method of Payment

Letters of Credit (LC) are generally accepted as the method used in the payment of 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 (IDF), 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 and could take more than two weeks. Upon receipt of the bank transfer the cargo is then shipped to Ghana. The shipment time by sea from the United States to Ghana on the average takes three weeks. Air transport is about a day. It is advised that confirmed, irrevocable letters of credit opened by Ghanaian banks with correspondent banks in the United States be used to guarantee payment. U.S. exporters may wish to contact the Agricultural Affairs Office of USDA 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 (WIPO), the Universal Copyright Convention (UCC) and the African Regional Industrial Property Organization (ESARIPO). 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, and it was only in 1992 that the patent laws of the United Kingdom ceased to apply in Ghana. 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 Standard Authority
P O Box MB 245, Accra
Tel: 233-302-506991/5; 500065/6;
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.

APPENDIX II: OTHER IMPORT SPECIALIST CONTACTS

Food Safety Department
Food and Drugs Authority
PO Box CT 2783, Accra
Tel: 233-302-233200/910761/235100
Email: fda@fdaghana.gov.gh

Standards Department
Ghana Standards Authority
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