



Import Customs Guide **GHANA**

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GOODS	DOCUMENTS REQUIRED	CUSTOMS PRESCRIPTIONS	REMARKS
<p>Personal effects</p>	<ul style="list-style-type: none"> • Requirement for Citizens: <ul style="list-style-type: none"> ▪ Passport ▪ PUBD ▪ Ghana card/citizen card ▪ Boarding pass ▪ Airline ticket ▪ Covid-19 test result at Kotoka ▪ Packing list ▪ BL/AWB • Requirement for Non-citizen UAB: <ul style="list-style-type: none"> ▪ Passport ▪ PUBD ▪ Non-citizen card ▪ Boarding pass ▪ Airline ticket ▪ Covid-19 test result at Kotoka ▪ Packing list ▪ AWB • Requirement for Non-citizen: <ul style="list-style-type: none"> ▪ Copy passport data page ▪ Non-citizen card ▪ Packing list ▪ Invoice ▪ BL • POV: <ul style="list-style-type: none"> ▪ Invoice 	<ul style="list-style-type: none"> • In general, normal used household goods are exempt from import duty and tax (VAT). However, these may be applied to multiples of the same appliance or item e.g., second or third televisions or to items believed to be in commercial quantities or 'luxury items' such as gym equipment. • Customs no longer grants exemption to non-diplomats & non-citizens who are importing their belongings for personal use. • Shippers are required to pay any customs duties charged before release of their shipment. Any delay in payment may result in extra charges for storage and handling. • Levies: <ul style="list-style-type: none"> ▪ All non-diplomatic shipments are subject to customs levies. These are calculated by customs officials based on the CIF value of the shipment. They are approximately 5% of the CIF value. ▪ Shippers are required to pay the levies charged before release of their shipment. Any delay in payment may result in extra charges for storage and handling. 	<ul style="list-style-type: none"> • To qualify for exemption all necessary import documentation will be required including, but not limited to, the shipper's original passport and Passenger Unaccompanied Baggage Declaration (PUBD) completed at the airport customs hall on arrival in Ghana. <ul style="list-style-type: none"> ▪ Returning Ghanaians must have been away from Ghana for over one year. ▪ Import duty and taxes will be applied to new items.

GOODS	DOCUMENTS REQUIRED	CUSTOMS PRESCRIPTIONS	REMARKS
	<ul style="list-style-type: none"> ▪ Title ▪ BL 		
Diplomats	<ul style="list-style-type: none"> ▪ Exemption ▪ BOE ▪ Packing list ▪ Stamped BL 	<ul style="list-style-type: none"> ▪ Diplomatic shipments may be imported without any customs duties, taxes or levies provided exemption has been granted by the Ghana Ministry of Foreign Affairs. 	<ul style="list-style-type: none"> ▪ Only the Mission or exempt organisation can apply for this exemption, and this can take some time to obtain. • The destination agent green light should be awaited before the shipments are dispatched otherwise airport or port penalties might be incurred.
Motor vehicles and equipment	<ul style="list-style-type: none"> ▪ Invoice (if new) ▪ Full title/ownership documentation. ▪ Bill of Lading should specify the make, model, year, colour, engine number, chassis or VIN number and the engine's cubic capacity. 	<ul style="list-style-type: none"> ▪ A penalty is charged for importing vehicles over 10 years old ▪ Duty is charged as a % of the CIF and according to the engine capacity. ▪ All vehicles are subject to VAT & Tax. 	<ul style="list-style-type: none"> ▪ Right-hand drive vehicles are permitted, BUT a steering wheel removal fee is charged at the port prior to the release of the vehicle.
Food, Beverages, Alcohol and Pantry Items		<ul style="list-style-type: none"> • One-month supply for one family is usually accepted as a reasonable quantity to be exempted from import duty. It is however to be noted that the application of import duties is at the discretion of the customs officer. 	
New articles		<ul style="list-style-type: none"> ▪ The packing must clearly indicate if the items are new or used. ▪ A commercial invoice should be provided for all new items. ▪ Inaccurate declarations may lead customs penalties and amendment to our clearing declaration, which could lead to delays and extra charges for storage, handling and demurrage. 	

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Electronic appliances		<ul style="list-style-type: none"> ▪ All electronic appliances should be described on the packing list detailing brand, model, serial number and working condition. ▪ The importation of all used refrigerators and freezers (and refrigerants) has been prohibited. 	
Pets			<ul style="list-style-type: none"> • Contact your local agent for more information if you intend to import a pet to Ghana.
Restricted goods		<ul style="list-style-type: none"> • rough or uncut diamonds • imitation money • goods imported contrary to customs laws • goods regulated by any law • gambling machines • plant, plant product, plant disease or pest • soil, manure, grass and other material likely to harbour dangerous disease or pests of plants, • explosives, arms and ammunition, handcuffs • machines for duplicating keys • nets and traps for animals • airmail printing paper • reel-fed rotary ticket printing press • spirits • weapons for discharge of noxious liquids and mercury 	
Prohibited goods include		<ul style="list-style-type: none"> • animals and carcasses infected with disease • beads of inflammable celluloid • coffee (raw) • coins not up to standard • contaminated food • knuckle dusters 	

GOODS	DOCUMENTS REQUIRED	CUSTOMS PRESCRIPTIONS	REMARKS
		<ul style="list-style-type: none"> • defamatory, scandalous or demoralising literature • base or counterfeit money • obscene articles • dangerous weapons • goods prohibited by any law in Ghana. 	



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