

IMPORT CLEARANCE PROCESS

Obtain & submit IDF Form

The importer/agent obtains a complete (IDF) by submitting the suppliers invoice online through the GCNET system. In case the original invoice is not available the importer/agent may submit a pro forma invoice to obtain an incomplete IDF which can only be used to obtain letters of credit from the bank after which the actual commercial invoice, packing list, sea/air waybill or other shipping documents must be submitted to obtain the complete IDF to continue the process.

Document Verification by Customs

The IDF form with the final documents are electronically transmitted to the Customs Pre Arrival Assessment Reporting (PAAR) System. The documents are reviewed, verified and validated for completeness and accuracy. The Customs Officer Accepts, Rejects or Refers.

System Validation by Customs

If all documents are compliant and accepted, the transaction is moved to the next phase of Valuation and Classification. Else if there are any anomalies detected i.e. Referral or rejection, Customs through PAAR submits summary of documents online to Importer for "validation/declaration", highlighting the data anomalies.

Importer/Agent reviews documents and data elements and makes amendments Importer/Agent submits final reviewed documentation to Customs through PAAR.

Classification

Classification will be done using the Tariff uploaded in the system. Classification for sea, air and commercial transaction overland will be done at the Ruling Centre in Accra. Classification of new and used cars will also be done at the Ruling Centre.

Valuation

Valuation will be done in the PAAR system utilizing transactional data, however in instances where price for an item cannot be found in the price database of the PAAR, appropriate documentation of the transaction will be sent to contracted experts for validation of the price of the commodities concerned.

Risk Assessment and quality assurance

PAAR performs risk assessment on the transaction and automatically assigns risk levels in real-time to consignments with an appropriate level of intervention. Customs performs quality checks and final assessments for PAAR generation. PAAR is generated and relevant reports issued to:

The importer (with a unique barcode for authentication)

- GCNET
- The relevant Government Agencies
- The Scanning System.

Importers need to submit the Final Invoice, Import Declaration Form (IDF), a copy of the Bill of lading (if it is available) and the Packing List (itemizing the value of the packages) on all commercial imports prior to the arrival of cargo to the designated Destination Inspection Company for the preparation of the Customs Classification and Valuation Report (CCVR). The CCVR contains an assessment of the Dutiable Value, Import duty and VAT on the consignment.

Containerised cargo selected for scanning through the Risk Management System is also indicated in the CCVR. Importers of personal effects are required to send the packaging list and bill of lading on their cargo to the Customs long Room for the assessment and valuation on the arrival of the cargo.

Importers of used vehicles are required to fill a manual form and attach their bill of lading, bill of purchase or deed proving that vehicles were acquired legally as well as Chassis number of the vehicle submit to the customs office at the Port to obtain the computation of the value of their vehicles.

Entry Of Cargo Data Onto Gcnet

The Customs House Agent submits a customs declaration on the cargo (from information derived from the various documents) electronically to the GC-Net which is routed to the Ghana Customs Management System (GCMS). When the entry is validated, the GCMS generates and sends a response commonly referred to as a Declaration to the front end of the declarant. The Declaration indicates all the taxes and tariffs that have to be paid on the consignment. In addition, the name of the CEPS officer to verify the declaration at the Compliant Section of customs is indicated in the Declaration.

Payment Of Duty

Upon receipt of the validated Customs Declarations at the front end of the declarant, the declarant prints a hard copy and signs it. The custom house agent submits the signed Customs Declaration and attach all supporting documents like the Bill of Lading, the Invoice, the IDF, the CCVR, the Packing List, an IRS Certificate as well as other relevant permits and documents at either ECOBANK or Ghana Commercial Bank to make payment of the amount indicated in the declaration. Special Bank Receipts are given to custom house agent to acknowledge payment.

Verification

A hard copy of the Declaration, the Bank receipt, and Bill of Lading and all other relevant attaching documents are submitted to the designated Officer at customs Compliance Section for Verification. When no discrepancy is found, the cargo is ruled for immediate release or physical examination pending final release. Message is then sent to the relevant shipping agent to release cargo for the next procedure.

Release Of Cargo

Shipping line agent release of cargo by issuing Delivery Order. The Customs House Agent copies of the Customs Declaration, the Bank receipt, Delivery Order and original Bill of Lading and all other relevant documents to the Receipt Delivery Service Provider for payment of handling and other charges after which the cargo will be positioned for examination and delivery.

If the information on the declaration and what has been physically examined agree, the customs officer would release the cargo on the declaration and electronically send via the GCNet to the GCMS that the cargo is released. After this a Delivery Tally Sheet or waybill would be issued by the Receipt Delivery Service Provider to enable the cargo to be loaded onto a truck and exit the port.

Finally, all clearing documents are presented to Customs at the exit gate to confirm (using the GCNet)if they have released cargo and copies of waybill (DTS) to GPHA Security and Police detailed at the gate to inspect and allow exit as appropriate.