

CUSTOMS REGULATIONS, 2016

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IN exercise of the power conferred on the Minister responsible for Finance by section 150 of the Customs Act, 2015 (Act 891) and, on the recommendations of the Board, these Regulations are made this 7th day of October, 2016.

*General Provisions***Working days and times**

1. (1) The working days for an officer shall be on all week days except public holidays.

(2) On any week day other than a public holiday, the hours of general attendance of an officer for the service of the public shall be as follows:

- (a) for an officer of an indoor branch,
 - (i) for the receipt of duties and other revenue, 8.00 a.m. to 11.30 a.m. and 1.00 p.m. to 4.00 p.m.;
 - (ii) for other business, 8.00 a.m. to 12.30 p.m., and 1.30 p.m. to 5.00 p.m.;
- (b) for an officer of a warehousing branch, 8.00 a.m. to 12.30 p.m., and 1.30 p.m. to 7.30 p.m.; and
- (c) for an officer of an outdoor branch 7.30 a.m. to 12 noon, and 2.00 p.m. to 5.00 p.m..

(3) The Commissioner-General may, by notice exhibited at any port or place, vary the hours of work of officers at that port or place in order to meet the convenience of the public or the needs of the Authority.

Overtime fees

2. (1) A person who for purposes of the Act, requires the services of an officer at times or on days other than the times and days stated in regulation 1 shall pay overtime fees in accordance with the approved rates of the Authority.

(2) An officer who works beyond the period specified in regulation 1 shall be paid overtime allowance of not less than half of the fee paid under subregulation (1) in respect of the services rendered by that officer.

*CUSTOMS REGULATIONS, 2016***Application for services outside official working hours**

3. (1) A person who requires the services of an officer outside official working hours shall apply to the officer in charge in a form determined by the Commissioner-General.

(2) An application under subregulation (1) shall, unless the proper officer otherwise allows in any special circumstances, be submitted at least four hours before the time the services are required.

(3) The application shall set out the following:

- (a) details of the nature, and probable duration of the service;
- (b) reasons why the services should not be performed within official working hours; and
- (c) an undertaking to pay all overtime fees which may be incurred.

(4) The proper officer who grants the application shall ensure that the overtime fees payable under regulation 2 are paid to the Authority.

(5) Where as a result of an application made in accordance with this regulation, an officer of the rank of a Principal Revenue Officer or below reports for duty and the services of the officer are not required, the person who made the application for the service shall pay the fee chargeable in respect of one hour's attendance.

(6) In the case of a Saturday, Sunday or public holiday, that person shall pay the fees chargeable in respect of two hours' attendance.

Overtime allowance for a proper officer

4. The Commissioner-General shall remunerate a proper officer for overtime work in accordance with the approved rates of the Authority for each hour during which the Commissioner-General requires the officer to perform urgent and necessary official duties outside the prescribed official working hours.

Records to be made accessible to proper officer

5. Where a person is required to keep information under the Act by means of an electronic or other device, the person shall

- (a) operate the device or cause it to be operated to make the information available to the proper officer;
- (b) give the proper officer electronic access to the record to enable access to the information from the country, without the need for an international connection;

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- (c) allow a physical connection with any customs electronic system used for the purpose of viewing and using the required information; and
- (d) enable the proper officer to view and use the information directly from a location designated by the Authority for that purpose.

Legality of electronic record

6. (1) A required record or signature is of legal effect and enforceable despite the fact that the record or signature is in an electronic form.

(2) Where a record is required to be in writing, an electronic record shall satisfy the requirement.

(3) A document purporting to be a printout of an electronic record shall be received as evidence and in the absence of proof to the contrary, is proof of the electronic record filed or otherwise provided.

Forms to be submitted

7. (1) A form required to be used under the Act or these Regulations shall be

- (a) in writing and include all of the particulars required by the form, as well as any other particulars specifically required by the customs laws or by the Commissioner-General; and
- (b) signed, whether electronically or otherwise.

(2) Where a person makes a manual or electronic correction to a form before the form is submitted, that person shall make the correction in a manner that ensures that the error and the correction are legible.

(3) A person who makes a correction to a form shall initial and date the correction except where the form is in an electronic format and initialling is impracticable.

(4) A person who has submitted a form or document, whether manually or electronically, may, with the approval of the proper officer, make an alteration after the forms have been submitted, and if practicable, initial and date the alteration.

(5) A person required or permitted under the Act or these Regulations to submit a form to the Commissioner-General or any other officer shall complete the form in the manner determined by the Commissioner-General.

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(6) The particulars contained in every form or document submitted by a person doing business with the Customs Division of the Authority shall be printed, typed or written legibly in ink or other indelible material.

(7) An officer may refuse to accept or to act upon any form or document submitted to the officer if the requirements of the customs laws have not been duly complied with.

Computation and fractions

8. In a final computation of values, duties, rents and other charges contained in customs forms and other documents, fractions of a pesewa shall be rounded to the nearest pesewa.

*Customs Controls***National Single Window System**

9. The Commissioner-General shall

- (a) provide for customs control measures including the National Single Window System; and
- (b) be responsible for the establishment of customs clearance procedures under the National Single Window System.

Registration of users of the National Single Window System

10. (1) The Commissioner-General shall register all users of the National Single Window System.

(2) A person required to be registered under subregulation (1) shall apply to the Commissioner-General and submit the following:

- (a) in the case of Ministries, Departments and Agencies and statutory bodies, the
 - (i) business name and address of the applicant;
 - (ii) place of business of the applicant;
 - (iii) Tax Identification Number; and

(b) in the case of an agent or trader, in addition to the requirements in paragraph (a), the agent or trader shall be licensed under the Act.

(3) Upon registration, the Commissioner-General shall issue a Unique Identification Code to the applicant.

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- (4) A user may have access to the following information:
- (a) information that is relevant and specific to the operations of that user;
 - (b) information that does not breach the confidentiality of another user; and
 - (c) information that relates to trade.

(5) Despite subregulation (4), a user may request for any other information in relation to the National Single Window System subject to the approval of the Commissioner-General and the Data Protection Act, 2012 (Act 843).

(6) For purposes of this regulation, “user” means a person registered by the Commissioner-General to access and use the National Single Window System.

Security of data on the National Single Window System

11. The Commissioner-General shall ensure the integrity and accuracy of the data on the National Single Window System.

Dispute resolution

12. Where a dispute arises out of the use of the National Single Window System, the parties to the dispute shall first resort to the Alternative Dispute Resolution Act, 2010 (Act 798).

Criteria for post clearance audit

13. In furtherance of section 7 of the Act, the criteria for post clearance audit of a person includes the following:

- (a) random selection;
- (b) non-compliance with any customs law or Regulations;
- (c) trade intelligence; and
- (d) follow up of inconclusive procedures at approved ports of entry or exit.

Documents to be produced for post clearance audit

14. (1) A person who is selected for post clearance audit shall present the following documents to the proper officer:

- (a) customs clearance documents including:
 - (i) bill of lading or airway bill;
 - (ii) bill of entry;
 - (iii) suppliers invoice;
 - (iv) packing list;
 - (v) Customs Classification and Valuation Report; and

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(b) any other document that the Commissioner-General may consider necessary.

(2) The Commissioner-General may issue directives for the conduct of post clearance audit.

Authorised Economic Operators

15. (1) The following persons may apply to the Commissioner-General to be registered as Authorised Economic Operators:

- (a) a manufacturer;
- (b) an exporter;
- (c) a freight forwarder;
- (d) a warehouse keeper or other storage facilities operator;
- (e) a customs agent;
- (f) a carrier;
- (g) an importer;
- (h) a consolidator;
- (i) an intermediary;
- (j) a port operator;
- (k) an airport operator;
- (l) a courier service operator;
- (m) a terminal operator; and
- (n) any other person required to be registered.

(2) A person shall not be registered as an Authorised Economic Operator unless that person

- (a) has a registered business in the country and has been engaged in a customs related business for a continuous period of at least three years prior to the application;
- (b) has filed tax returns in accordance with the relevant laws;
- (c) has complied with the customs and other tax laws;
- (d) is financially solvent;
- (e) has audited accounts covering the three years immediately preceding the date of the application for registration; and
- (f) has provided a Tax Identification Number.

(3) A person who desires to be registered as an Authorised Economic Operator shall submit an application in the form determined by the Commissioner-General.

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- (4) The applicant shall provide evidence of
 - (a) appropriate training of the staff of the applicant with respect to safety and security standards;
 - (b) certification from at least one of the following regulatory bodies, where applicable:
 - (i) Food and Drugs Authority;
 - (ii) Standards Authority; or
 - (iii) International Standards Organisation;
 - (c) payment of Social Security and National Insurance Trust contributions of the employees of the applicant;
 - (d) provision of security and a healthy and hygienic working environment and the requisite working apparel for employees;
 - (e) requisite facilities protecting sensitive data and documents, and the use of appropriate construction materials to prevent unlawful entry and intrusion; and
 - (f) requisite resources for effective and efficient operations.
- (5) The applicant shall have
 - (a) a computerised accounting system, secured and accessible to the Authority for the collection of information and data; and
 - (b) a system of internal control for archiving files, inventory management, crisis management and resumption of activities following an incident.
- (6) The applicant shall complete an accurate self-assessment questionnaire and provide any other information required by the Commissioner-General.
- (7) The Commissioner-General shall treat as confidential information collected under subregulation (5).

Inspection and examination of goods

16. (1) For purposes of selecting consignments for inspection, the Authority and participating government entities shall use the Pre-Arrival Assessment Reporting System to channel consignments for inspection based on their risk level as follows:

- (a) “*Red*” for high risk consignment for documentary check, scanning and physical inspection;

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- (b) “*Yellow*” for medium risk consignment for documentary check and scanning;
- (c) “*Green*” for low risk consignment for documentary checks only; and
- (d) “*Blue*” for post clearance audit.

(2) On completion of a risk assessment under subregulation (1), the Customs Classification and Valuation Report generated by the Pre-Arrival Assessment Reporting System shall indicate the channel to be followed for the clearance of the goods.

(3) Where a consignment is channelled on the “*Red*” or “*Yellow*” route, the conveyance including the shipping container shall be subject to inspection and analysis.

(4) The channel specified under subregulation (2) shall be followed strictly unless there are reasonable grounds for the consignment to be channelled on another route.

(5) The Authority shall allocate resources to meet the number of risky consignments selected by the risk management system for full physical inspection.

Inspection at premises

17. (1) Goods channelled on the “*Red*” or “*Yellow*” route shall not be inspected at the premises of the importer except with the approval of the Commissioner-General.

(2) A consignment which is approved for removal from the port to the premises of the importer for inspection shall be scanned.

Drawing of samples for analysis

18. The procedure for drawing and determining levels and quantities of samples for analysis shall be as specified in the First Schedule.

*Licensing of Customs House Agent***Application for a licence**

19. (1) A person who desires to engage in the business of a customs house agent shall apply to the Commissioner-General in writing or electronically in a form determined by the Commissioner-General.

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- (2) The application shall include the following particulars:
- (a) the business name and address of the applicant;
 - (b) the place of business of the applicant;
 - (c) the certificate of incorporation of the business or proof of registration of partnership;
 - (d) the Customs Proficiency Certificate; and
 - (e) the Tax Identification Number of the applicant.

Notice of refusal to grant licence

20. (1) Where the Commissioner-General refuses to grant a licence to an applicant, the Commissioner-General shall notify the applicant in writing within thirty days of the refusal and state the reasons for the refusal.

(2) An applicant who is dissatisfied with the decision of the Commissioner-General may apply to the Commissioner-General for a review within three months of the receipt of the notice of refusal.

(3) Where a review under subregulation (2) is determined in favour of an applicant, the Commissioner-General shall issue the licence.

(4) Where the applicant is further dissatisfied with the decision of the Commissioner-General the applicant may appeal to the High Court within six months of receipt of the decision.

Display of licence

21. (1) A customs house agent shall display the licence granted to the agent at a conspicuous place in the principal business premises of that agent.

(2) Where the customs house agent has other branch offices, a copy of the licence shall be conspicuously posted in each of the branch offices.

Requirement for permanent premises and record keeping

22. (1) A customs house agent shall have a permanent business office with the necessary connectivity to the customs electronic system and other systems approved by the Commissioner-General.

(2) A customs house agent shall keep records of all transactions including

- (a) records of accounts reflecting the financial transactions of that customs house agent; and
- (b) copies of all correspondence and other documents relating to the business of that customs house agent.

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(3) A customs house agent shall retain the records, including supporting documents, if any, for at least six years after the import or export of the goods to which the records relate.

(4) A customs house agent shall regard the part of the records to which this regulation applies which pertains to the business of a client as confidential and shall not disclose the contents or any information, relating to the record to any person except

- (a) the client, or an authorised agent of the client;
- (b) the Commissioner-General or a proper officer;
- (c) in compliance with an order of a court; or
- (d) any other person authorised by the Commissioner-General.

Agent not to obstruct inspection or production of documents

23. A customs house agent shall not obstruct or hinder the Commissioner-General or a proper officer from inspecting or reproducing any part of the records or documents which a customs house agent is required to keep under regulation 22.

Notification of change of name or address

24. Where a customs house agent changes the name, address or any other particulars, the customs house agent shall, not later than fourteen days from the date of the change, notify the Commissioner-General of the change.

Eligibility for Customs Proficiency Certificate

25. A person is qualified to take the Customs Proficiency Certificate examination if that person

- (a) is a citizen of Ghana;
- (b) is not less than twenty-one years of age;
- (c) does not have a criminal record; and
- (d) has passed the Basic Education Certificate Examination and possesses a minimum of ten years experience in the customs clearing business.

Examination for Customs Proficiency Certificate

26. (1) For the purposes of licensing of a Customs House Agent, the Commissioner-General shall conduct examinations for the award of a Customs Proficiency Certificate.

(2) The Commissioner-General shall decide the frequency of the examination referred to in subregulation (1).

*CUSTOMS REGULATIONS, 2016***Grant of Customs Proficiency Certificate**

27. (1) Where an applicant passes the examination specified in regulation 26, the Commissioner-General shall conduct investigations to verify the accuracy of pertinent statements made by the applicant in the application for the Customs Proficiency Certificate.

(2) For purposes of subregulation (1), the Commissioner-General may summon the applicant to appear before the Commissioner-General to answer any questions pertaining to the application.

(3) The Commissioner-General shall, for the purpose of regulation 25, submit each application to the Criminal Investigation Department of the Ghana Police Service who shall vet the applicant and submit a report on the applicant to the Commissioner-General.

(4) Where the Commissioner-General finds that an applicant is qualified having regard to the provisions of regulation 25, and that there has been no misstatement of any pertinent fact in the application, the Commissioner-General shall grant the Customs Proficiency Certificate but shall refuse to grant the Customs Proficiency Certificate in any other case.

(5) A Customs Proficiency Certificate granted under this regulation shall be in the form determined by the Commissioner-General.

Prohibition of malpractices

28. (1) A customs house agent shall not

- (a) knowingly file or procure any false claim, affidavit or other document or give, solicit or procure the giving of, any false or misleading information in any matter pending before the Commissioner-General or any public officer;
- (b) procure, directly or indirectly, information from Government records or other Government sources to which access is not granted by proper authority;
- (c) enter into an agreement to transact any business in relation to customs in a manner that the fees and other remuneration resulting from the services rendered are received by or accrue to the benefit of an unlicensed person;
- (d) permit the licence or name of the customs house agent to be used by any person, other than an employee of that customs house agent, who is not licensed or whose licence has been suspended for the promotion or performance of any business of customs;

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- (e) knowingly make any misrepresentations to procure employment in any customs business or represent to a client or prospective client that the customs house agent can obtain any favour from the Commissioner-General or other public officer, in connection with any business;
- (f) withhold information relating to any customs business from a client who is entitled to the information, but shall in every case exercise due diligence to ascertain the correctness of any information which the customs house agent gives to a client and shall not knowingly give any false information relating to any customs business;
- (g) advise a client to execute, or submit, any document in connection with any customs matter which is erroneous or defective in any material particular; or
- (h) represent a client in any appeal or protest against any duty of customs, or sign a cheque drawn to the order of a client, without the authority of the client.

(2) A person who contravenes subregulation (1) commits an offence and is liable on summary conviction, to a fine of not less than one thousand penalty units and not more than two thousand penalty units.

- (3) Where the offence is committed by a body of persons, and
 - (a) the body of persons is a body corporate, every director or officer of that body corporate is guilty of the offence, or
 - (b) the body of persons is a firm, every partner of that firm is guilty of the offence,

unless the director, officer or partner, proves that the offence was committed without the knowledge of the director, officer or partner or that the director, officer or partner exercised due diligence to prevent the commission of the offence.

Suspension of licence of customs house agent

29. (1) In furtherance of subsection (6) of section 43 of the Act, the Commissioner-General may suspend a licence granted to a customs house agent, if the customs house agent

- (a) is found to have made a false or misleading statement in the application for the licence; or
- (b) in relation to or arising out of the performance of functions as a customs house agent, is found guilty of a conduct which is an abuse of the rights and privileges attached to the licence.

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(2) The suspension of the licence shall be for a period of not more than twelve months.

Revocation of licence of customs house agent

30. (1) In furtherance of subsection (6) of section 43 of the Act, the Commissioner-General may revoke a licence if the customs house agent

- (a) commits or attempts to commit an offence, under any of the laws in relation to customs business;
- (b) is convicted for an offence punishable by imprisonment whether in the country or elsewhere;
- (c) becomes an undischarged bankrupt; or
- (d) in the opinion of the Commissioner-General, is found to be unfit to continue to be licensed as a customs house agent.

(2) A customs house agent whose licence is revoked may, subject to regulation 19, reapply for a licence two years after the date of revocation.

Procedure for revocation or suspension of licence of customs house agent

31. (1) The Commissioner-General shall investigate a complaint against a customs house agent, which may form the basis of disciplinary action leading to the revocation or suspension of the licence of the customs house agent.

(2) Where based on the findings of the investigations, the Commissioner-General, is satisfied that the licence of a customs house agent ought to be suspended or revoked, the Commissioner-General shall in writing notify the customs house agent concerned.

Appeal against suspension or revocation of licence of customs house agent

32. A customs house agent who is aggrieved by the decision of the Commissioner-General shall appeal to the Commissioner-General for a review of the decision within twenty-eight days after the suspension or revocation.

Renewal of licence of a customs house agent

33. (1) A licence granted under these Regulations shall be renewed for every year in which the holder wishes to continue business as a customs house agent.

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(2) The Commissioner-General may renew a licence if the Commissioner-General is satisfied that the applicant is not disqualified, having regard to regulations 29 and 30.

(3) An application for renewal shall be accompanied by a fee to be determined by the Commissioner-General.

Special provision in respect of former customs official

34. Regulation 26 does not apply to a Ghanaian seeking a licence under these Regulations if that person

- (a) has been employed as an officer in the Customs Division of the Authority for not less than fifteen years, and
- (b) has left the Authority honourably with a rank of Senior Revenue Officer or above.

*Licensing of Bonded Carriers and Customs Controlled Areas***Licensing of bonded carrier**

35. (1) In furtherance of section 45 of the Act, the Commissioner-General may license qualified persons as bonded carriers in the country.

(2) An application for a licence as a bonded carrier shall be in the form determined by the Commissioner-General.

Suspension of licence of bonded carrier

36. In furtherance of section 45 of the Act, the Commissioner-General may suspend the licence of a bonded carrier on the following grounds:

- (a) refusal to obey a lawful order of a proper officer;
- (b) failure of the bonded carrier to provide a list of employees when requested to do so by the Commissioner-General; or
- (c) provision by the bonded carrier of a bond which is found to be insufficient.

Revocation of licence of bonded carrier

37. In furtherance of section 45 of the Act, the Commissioner-General may revoke the licence of a bonded carrier on the following grounds:

- (a) where the licence was obtained through fraud or false statements;
- (b) commission of a crime or other offence relating to customs by the bonded carrier;
- (c) if the holder of the licence allows another person to use the licence; or

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- (d) if the holder of the licence fails to operate in a manner consistent with the protection of the public interest, health and safety.

Procedure for suspension or revocation of licence of bonded carrier

38. (1) The Commissioner-General shall investigate a complaint against a bonded carrier, which may form the basis of disciplinary action leading to the revocation or suspension of the licence of the bonded carrier.

(2) Where based on the findings of the investigations, the Commissioner-General, is satisfied that the licence ought to be suspended or revoked, the Commissioner-General shall in writing notify the bonded carrier concerned.

(3) A bonded carrier who is aggrieved by the decision of the Commission-General shall appeal to the Commissioner-General for a review of the decision within twenty-eight days after the suspension or revocation.

Designation of customs-controlled area

39. The Commissioner-General may designate the following areas to be used as customs-controlled areas in accordance with the Act:

- (a) an area for the processing of any conveyance arriving in or departing from the country or the loading or unloading of goods onto or from the conveyance;
- (b) an area for the temporary storage of goods imported at a port of entry and not yet released by the Customs Division of the Authority, including any goods not yet declared and any goods seized as liable to forfeiture;
- (c) an area used for the embarkation, disembarkation or processing of persons arriving in or departing from the country; or
- (d) an area used as a customs warehouse.

Application for a licence for customs-controlled area

40. (1) In furtherance of section 46 of the Act, an application for a licence to operate a customs-controlled area shall be in the form determined by the Commissioner-General and include the following information:

- (a) the identity of the applicant;
- (b) the area to be specified as the customs-controlled area; and
- (c) the activities that will be performed in the customs-controlled area.

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(2) The applicant shall post a bond and pay the prescribed fee.

Suspension of licence of customs-controlled area

41. In furtherance of subsection (5) of section 46 of the Act, the Commissioner-General may suspend the licence for the operation of a customs-controlled area on the following grounds:

- (a) refusal to obey a lawful order of a proper officer;
- (b) failure of the licensee to provide a list of employees when requested to do so by the Commissioner-General; or
- (c) provision by the licensee of a bond which is found to be insufficient.

Revocation of licence of customs-controlled area

42. In furtherance of section 46 of the Act, the Commissioner-General may revoke the licence for the operation of a customs-controlled area on the following grounds:

- (a) the licence was obtained through fraud or false statements;
- (b) commission of an offence relating to customs by the licensee;
- (c) allowing the licence to be used by another person; or
- (d) failure of the licensee to operate in a manner consistent with the protection of the public interest, health and safety.

Procedure for suspension or revocation of licence of customs-controlled area

43. (1) The Commissioner-General shall investigate a complaint against a licensee of a customs-controlled area, which may form the basis of disciplinary action leading to the revocation or suspension of the licence to operate the customs-controlled area.

(2) Where based on the findings of the investigations, the Commissioner-General, is satisfied that the licence ought to be suspended or revoked, the Commissioner-General shall in writing notify the licensee concerned.

(3) A licensee who is aggrieved by the decision of the Commissioner-General in subregulation (2) shall within twenty-eight days of the suspension or revocation appeal to the Commissioner-General for a review of the decision.

*CUSTOMS REGULATIONS, 2016***Warehousing licence and bond for private warehouse**

44. (1) An owner of a private building who wishes to have that building licensed as a customs bonded warehouse shall apply to the Commissioner-General in the form determined by the Commissioner-General.

(2) The proposed building shall be suitable for warehousing purposes so far as construction and accommodation are concerned.

(3) The application shall be accompanied with a plan of the building and the situation of the building in relation to other buildings and thoroughfares.

(4) An applicant shall provide the following at the time of submission of the application:

- (a) an insurance cover;
- (b) a Fire Service Certificate and other permits as required by any other enactment currently in force in the country;
- (c) a building permit or a valid tenancy agreement, where applicable; and
- (d) provision for customs electronic connectivity system and other systems approved by the Authority.

Private bonded warehouses to be numbered

45. (1) A private bonded warehouse shall be distinguished by a number.

(2) The words "Customs Bonded Warehouse" and the number allocated to the warehouse shall be

- (a) clearly marked on the principal entrance or other part of the warehouse as the proper officer shall approve; and
- (b) removed when a warehouse ceases to be licensed as a warehouse.

Receipt for goods warehoused

46. Where goods entered to be warehoused are removed to a private bonded warehouse, the warehouse keeper shall immediately give to the proper officer a receipt in the form determined by the Commissioner-General.

Time during which goods may be warehoused

47. Goods shall not be removed from a transit shed or other place of deposit to a warehouse or from one warehouse to another warehouse unless

- (a) the goods are received in the warehouse to which the goods are to be moved before 7:30 p.m. from Monday to Friday ; or
- (b) the proper officer otherwise directs in special circumstances.

*CUSTOMS REGULATIONS, 2016***Goods insecurely packed**

48. Where goods entered to be warehoused are found by a proper officer examining the goods to be insecurely packed, the proper officer shall insist that the importer or the agent properly secures the goods to the satisfaction of the proper officer.

Repacking of goods

49. (1) Before warehoused goods may be repacked, the owner shall submit in duplicate to the proper officer a notice to repack in the manner determined by the Commissioner-General.

(2) The proper officer may grant or refuse to grant an application to repack warehoused goods.

(3) Where the proper officer grants an application to repack warehoused goods, the owner of the goods shall undertake to observe all the requirements in respect of

(a) opening, removing, marking, stacking, sorting, weighing, measuring and closing of the packages in which the goods to be repacked or are contained; and

(b) disposal and clearance on payment of duty on any part of the goods.

(4) On receipt of the original repacking notice containing the proper officer's receipt for any rent or charges due, the officer in charge of the warehouse shall make arrangements for the supervision of repacking.

Transfer of ownership

50. Where the owner of goods deposited in a warehouse wishes to transfer the goods to another person, the owner and the proposed transferee shall each complete and sign in the appropriate places a form of transfer determined by the Commissioner-General.

Owner to keep goods in a proper state of repair

51. The owner of goods that are warehoused shall maintain the packages in which the goods are contained in a proper state of repair.

Entries for warehoused goods

52. (1) Warehoused goods shall be entered under the appropriate customs procedure code.

(2) In the case of warehoused goods entered for exportation, or for use as stores for aircraft or ships, or for removal, the owner shall provide a bond in the form determined by the Commissioner-General.

*CUSTOMS REGULATIONS, 2016***Commissioner-General to allow ship stores for exportation to be entered for home consumption**

53. A person shall not enter for consumption within the country goods which have been warehoused for exportation as ship stores without the approval of the Commissioner-General.

Goods required to be deposited in a State warehouse

54. Where the agent of an aircraft or ship is required to deposit goods in a State warehouse under section 53 of the Act, the agent shall submit a list of the goods to the proper officer in the form determined by the Commissioner General

Customs house deemed to be State warehouse

55. If at any port or place in the country where a proper officer is stationed, a building has not been specifically approved by the Commissioner-General for use as a State warehouse, the customs house and any premises occupied and administered by the Customs Division of the Authority shall be deemed to be a State warehouse.

Entries for exportation

56. (1) Goods for exportation shall be entered under the appropriate customs procedure code.

- (2) Subregulation (1) does not apply to
- (a) warehoused goods;
 - (b) goods under drawback;
 - (c) goods in transit or for transshipment; and
 - (d) goods to which regulations 171 and 172 apply.

Shipment before entry

57. (1) Goods for which a bond is not required, apart from a bond required under this regulation, whether liable to or free of export duty, may be shipped before entry unless the proper officer in any particular case requires the goods to be pre-entered.

(2) An application to ship shall be made in writing by the exporter to the proper officer in the form determined by the Commissioner-General.

(3) Where goods are allowed to be shipped before entry, the exporter shall provide security by bond in the form determined by the Commissioner-General that the goods will be duly entered, and that the export duty, if any, chargeable on the export of the goods will be paid.

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(4) Despite subregulation (3), the Commissioner-General may, in any particular case, dispense with the requirement of giving of security.

When goods are considered to be put on board

58. Goods entered under bond for exportation or use as stores or for transfer from an importing to an exporting conveyance and goods on which the payment of duty has not been guaranteed in the event of non-exportation shall, except the Commissioner-General otherwise directs, be considered to have been put on board a conveyance or exported, unless

- (a) the goods have first been entered under the appropriate customs procedure code;
- (b) the goods have been produced immediately prior to loading to the proper officer for examination;
- (c) on examination, the goods have immediately been conveyed to and put on board a conveyance and the goods produced to the proper officer, if the proper officer requires;
- (d) the master or other principal officer of the exporting conveyance has certified on the export entry or other appropriate form that the goods were received on board; and
- (e) particulars of the goods have been included in the content outward of the exporting conveyance.

Permit to re-land goods

59. Before the owner of any goods or the master of a conveyance or an agent of the owner or master unloads goods which have been put into a conveyance or into a vessel to be water-borne to be loaded for exportation or use as stores, the owner shall

- (a) apply to the proper officer for permission to unload the goods, and
- (b) discharge the goods and dispose of the goods in accordance with the directions of the proper officer.

Amendment of export entry

60. (1) A modification or an amendment to an export entry shall be by post-entry to incorporate the required changes to the export entry.

(2) Subregulation (1) is without prejudice to the obligations of the exporter to pay any further duty payable under the Act.

*CUSTOMS REGULATIONS, 2016**Arrival and Report of Conveyance***Report to be made by master or agent of conveyance**

61. (1) In furtherance of subsection (1) of section 17 of the Act, the report required to be made by the master or agent of a conveyance shall include, where applicable, the following:

- (a) the Vessel, Aircraft or Vehicle Clearance;
- (b) the Cargo declaration;
- (c) the Ship's stores declaration;
- (d) the Crew's effects declaration;
- (e) the passenger list; and
- (f) the small parcels list.

(2) The report shall be made

- (a) in the case of a vessel arriving from a country in West Africa, twenty-four hours in advance of arrival in the country;
- (b) in the case of a vessel arriving from a country outside West Africa, twenty-four hours before loading;
- (c) in the case of an aircraft, upon take-off from the last point of departure for Ghana; and
- (d) in the case of a vehicle, at the time of arrival in the country.

(3) The report shall be submitted electronically, where electronic submission is possible.

(4) The following conveyances shall not be subject to the requirement to submit a report:

- (a) a vessel of war and a public vessel not permitted to be employed in the transportation of passengers and goods by way of trade;
- (b) a vessel or an aircraft arriving in distress or for the purpose of taking on bunkers or other stores or of embarking or disembarking seafarers of Ghanaian citizenship, so long as the following conditions are satisfied:
 - (i) the vessel departs within twenty-four hours of its arrival without having taken on board any passengers or goods other than bunkers and stores; and

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- (ii) the master has reported to the Commissioner-General under oath the date and hour of arrival and intended departure, the quantity of bunkers and stores taken on board, and the number of Ghanaian citizens embarked or disembarked;
 - (c) tugs in the foreign trade when towing vessels that are required to report;
 - (d) a ship or an aircraft belonging to a foreign government;
 - (e) a small boat and crafts plying in territorial waters; or
 - (f) an aircraft flying solely within the country.
- (5) A vessel, aircraft or vehicle after arriving in the country shall not depart from the port, place, or airport of arrival, or discharge any passenger, unless authorised by a proper officer.

Master to produce stores

62. A master of a ship or an aircraft shall

- (a) produce to the proper officer all stores, packages and parcels; and
- (b) comply with the instructions which the proper officer may give regarding the landing, entry and delivery of the stores and if permitted, the packages and the parcels.

Duty-free allowance of stores in port

63. (1) Stores which are required for the use of the master, officer, crew and passengers while an aircraft or ship is in port shall, on request by the proper officer, be produced separately to the proper officer who may

- (a) approve of the quantity produced; or
- (b) require a proportion of the whole to be placed under seal.

(2) The proper officer may allow tobacco, spirits, wine and beer out of the stores for the use of the master, officer, crew and passengers without payment of duty up to the quantities specified in the Second Schedule and in accordance with the Harmonised Code.

(3) Where it is desired to retain for consumption on board a quantity of stores in excess of the amount approved by the proper officer, duty shall be paid forthwith on the excess quantity.

(4) All stores, including any stores which subsequent to the arrival of the aircraft or ship are shipped from a bonded warehouse or

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under drawback, which are not approved for consumption on board and on which duty is not paid shall be placed under seal in a place provided by the master of the aircraft or ship for safe storage.

(5) Despite subregulation (4), the proper officer may permit stores to remain unsealed where the proper officer is satisfied that due precaution has been taken to prevent the smuggling of the unsealed stores.

(6) If the stay of the aircraft or ship in port exceeds the period for which a duty-free allowance has been made, or the quantity of unsecured stores proves insufficient, the proper officer may, on the request of the master, permit the issue of further quantities in respect of the expected stay of the aircraft or ship as the officer considers necessary.

(7) This regulation does not permit the landing of stores without payment of duty.

Arms, explosives, other dangerous goods and crew declaration

64. (1) A master of an aircraft or ship, shall, immediately upon demand by the proper officer, deliver to the proper officer

- (a) a list of all dangerous and hazardous cargo including goods listed under the International Maritime Dangerous Goods Code, and
- (b) goods which may be required to be deposited on arrival in a special place of security.

(2) The master of the aircraft or ship shall, immediately upon demand by the proper officer, deliver to the proper officer a crew declaration by each member of the crew of all dutiable articles in the possession of the crew member.

Travelling copy of inward report for aircraft

65. Where an aircraft calls at more than one port or place in the country, a separate report shall be

- (a) made at each port or place of call together with a travelling copy of the aircraft's outward report contained in the general declaration, giving the required particulars of all the goods on board,
- (b) produced to the proper officer for endorsement at each port or place of call; and
- (c) finally handed over by the master or agent of the aircraft or ship to the proper officer at the last port or place of call in the country.

*CUSTOMS REGULATIONS, 2016***Aircraft and ships landing or bringing to within the country after clearance**

66. (1) Subject to subregulation (2), where an aircraft or ship before arriving at the port or other approved place or having left an approved port or place for a destination outside the country, is compelled to land or bring to within the country owing to accident, stress of weather or other unavoidable cause, the master shall

- (a) immediately report to the nearest proper officer or the nearest District Coordinating Director;
- (b) on demand by a proper officer, produce the journey log-book or other papers relating to the aircraft or ship or its cargo and passengers,
- (c) not allow any goods to be unloaded from the aircraft or ship without the consent of the proper officer, and
- (d) not allow a passenger on board the aircraft or ship to leave the immediate vicinity of the aircraft or ship without the consent of the proper officer.

(2) In the case of a private aerodrome, wharf or quay,

- (a) the master shall immediately report the arrival of the aircraft or ship and the name of the place that the aircraft or ship came from to the proprietor of the place; and
- (b) the proprietor shall
 - (i) immediately report the arrival of the aircraft or ship to the nearest proper officer or to the nearest District Coordinating Director;
 - (ii) not allow any goods to be unloaded from the aircraft or ship or any passenger to leave the private aerodrome, wharf or quay without the consent of a proper officer.

Description of packages and cargo

67. (1) The contents of every package and of all cargo in bulk intended for discharge in the country, including packages and cargo declared in transit and for transshipment, shall be reported in accordance with the description of the package and cargo contained on the respective bill of lading or detailed declaration made out by the consignors.

(2) In addition to subregulation (1), the contents of all packages containing spirits, wines, tobacco, cigars, cigarettes, firearms, ammunition, explosives including gunpowder, aviation fuel, petrol, kerosene, matches, animals, plants and all other goods the importation of which is restricted shall be specifically reported.

*CUSTOMS REGULATIONS, 2016***Weight or cubic measurement of cargo to be shown**

68. (1) The report of every ship shall show the weight or cubic measurement of the cargo reported according to which freight has been charged or if no freight has been charged then the weight or measurement normally chargeable for a similar kind and quantity of goods.

(2) The total of the weights and measurements of the cargo shall be shown at the bottom of each page of the report and a summary of the totals of each page shall be shown on the last page of the report on which the total tonnage is stated in words.

(3) For the purpose of this regulation,

(a) the weight of the cargo shall be calculated in metric tonnes and decimal parts, and

(b) the cubic measurements shall be declared to only one decimal place.

Reporting transit or transhipment cargo

69. Goods in transit or for transfer to another aircraft or ship for re-exportation or goods allowed to be dealt with in the manner provided for in regulation 57 shall be shown separately in the inward report in the following form:

“The under-noted cargo is reported in transit or to be transhipped to ...”

Over-carried cargo

70. Where the report contains particulars of cargo which have been previously reported in the country by an aircraft or ship and over-carried and returned in the same or in another aircraft or ship, the cargo shall be separately reported under the following heading:

“Cargo reported by the aircrafton (date) and over carried”.

In Ballast

71. An aircraft or ship which has on board no goods other than stores and the personal baggage of passengers shall be reported as “In Ballast”.

Amending inward reports

72. (1) Where goods are found to be discharged in excess or short of the quantity specified in the report, the master or the agent of the master shall apply to the proper officer for permission to amend the report.

(2) An application under subregulation (1) shall be in writing and shall set out the reasons for the discrepancies.

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(3) If, after having reported cargo to be landed, it is desired to clear an aircraft or ship without landing a part of the cargo, the application to amend the report shall in respect of the part state only that it is desired to retain the cargo on board for re-exportation.

(4) Before the proper officer gives permission for a report to be amended, the master or the agent of the master shall satisfy the proper officer that in the case of goods found to be short

- (a) the goods were not loaded;
- (b) the goods were discharged and landed at a previous port;
- (c) the goods were over carried and landed at a subsequent port;
- or
- (d) having carried the goods over, the goods were returned to and landed in the country on the return voyage or by some other aircraft or ship which loaded the goods at the port to which the goods were carried over.

(5) The proper officer may, subject to the production of documentary evidence as the Commissioner-General may direct, permit the amendment of a report, where the master or the agent of the master complies with the requirements specified in subregulation (4).

Rummaging

73. A master, an officer or crew shall give all possible assistance to a proper officer engaged in rummaging an aircraft or ship.

Sufferance wharf

74. (1) Where the master of an aircraft or ship wishes to proceed to a sufferance wharf or any place other than an approved place of unloading or loading, to unload or load cargo, the master shall apply in writing to the Commissioner-General for approval.

- (2) The Commissioner-General may grant the approval, subject to
- (a) conditions and directions as the Commissioner-General may impose;
 - (b) the master or the agent of the master defraying the cost of or providing accommodation in accordance with subsection (8) of section 119 of the Act; and
 - (c) the master or the agent of the master providing transport overland or by sea, as the Commissioner-General may determine, from and to the proper port, for each officer whose services the proper officer may consider necessary at the sufferance wharf or other place.

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(3) The Commissioner-General may, for the purpose of this regulation, require the master of the aircraft or ship to deposit with the Commissioner-General in advance, a sum sufficient to cover the expenses specified in subregulation (2).

Goods landed at sufferance wharf to be pre-entered

75. Goods shall not be loaded or unloaded at a sufferance wharf or any place other than an approved place of loading or unloading unless the goods have been duly entered by the exporter or importer.

Private aerodrome

76. Where goods or passengers are loaded or embarked for conveyance by air from an aerodrome within the country to a customs aerodrome, the master of the aircraft shall obtain a clearance report from the proprietor of the aerodrome of departure and produce the clearance report to the proper officer immediately on arrival at the customs aerodrome.

*Registration to Engage in Customs Business with the Authority***Registration of users**

77. (1) All customs business shall be transacted through the electronic system approved by the Authority except where access to the electronic system is unavailable.

(2) A person who intends to transact business with the Authority as a user shall apply to the Commissioner-General for registration.

(3) An application under subregulation (2) shall be in a form determined by the Commissioner-General and shall state

- (a) the full name and address of the applicant;
- (b) the location of the computer system of the applicant;
- (c) the technical specifications of the software of the applicant and the full name and address of the supplier of the software;
- (d) the full name and designation of each of the persons authorised to operate the computer system together with the appropriate login identification; and
- (e) any other particulars required by the Commissioner-General.

*CUSTOMS REGULATIONS, 2016***Approval of computer system**

78. The Commissioner-General shall approve the computer system of the applicant, if the Commissioner-General is satisfied that the computer system meets the requirements of the Authority and shall notify the applicant in writing or electronically.

Change of particulars

79. Where there is a change in the particulars provided in subregulation (3) of regulation 77, the applicant shall notify the Commissioner-General in writing or electronically as soon as the change occurs.

Cessation of business

80. A registered user who ceases business shall
- (a) immediately notify the Commissioner-General in writing of the cessation; and
 - (b) make available to the Commissioner-General or the proper officer, the documents specified in subregulation (1) of regulation 84.

*Declaration of Goods, Entry, Unloading and Delivery***Declaration of goods**

81. Goods intended to be placed under a customs procedure shall be covered by a goods declaration in a form determined by the Commissioner-General.

Filing of declaration

82. (1) A customs declaration shall be filed through the electronic system approved by the Commissioner-General.

- (2) The declaration shall state among others the following:
- (a) the full name and address of the declarant;
 - (b) description of the goods;
 - (c) the relevant customs procedure code;
 - (d) the customs value of the goods;
 - (e) the assessed duties and taxes;
 - (f) the country of origin; and
 - (g) the Harmonised System Code.

(3) The declarant shall in addition to the requirements specified under subregulation (2) attach the documents specified in subsection (6) of section 49 of the Act and any other document that the Commissioner-General may require.

*CUSTOMS REGULATIONS, 2016***Mode of electronic declaration**

83. (1) An electronic declaration made by a registered user to the Commissioner-General shall be made through the approved electronic system.

(2) A person shall not file an electronic declaration unless the electronic declaration is made

(a) from a computer system approved by the Commissioner-General;

(b) by a registered user or the employee of the user, duly authorised to make the declaration after the user or employee has been identified by entering into the computer a personal login and password; and

(c) in accordance with the information and particulars obtained from the original of the specified documents.

(3) The registered user is solely responsible for the login and password and consequences arising from use or misuse of the login and password.

(4) Where a declaration through the approved electronic system is made using the computer system of a registered user, the declaration shall be considered to have been made by the registered user.

(5) Where an electronic declaration sent through the approved electronic system has been rejected, the registered user shall receive an electronic response giving reasons for the rejection of the declaration.

Retention of records

84. (1) A registered user shall keep, at the business premises of that registered user,

(a) copies of all electronic declarations,

(b) the attached documents in respect of the declaration, and

(c) a data log which provides a complete historical record of data interchanged as the data is sent and received,

for a period of not less than six years from the date the declaration was filed.

(2) The Commissioner-General may require the submission by a registered user of the original documents and the hard copy of the electronic declaration filed by the registered user.

*CUSTOMS REGULATIONS, 2016***Submission of manifest or report**

85. (1) Where a manifest or report is required to be submitted to the Commissioner-General under section 17 of the Act, the manifest or report shall be submitted electronically through the approved electronic system by the registered user unless the Commissioner-General decides otherwise.

(2) The Commissioner-General may require that a hard copy of the manifest or report be submitted within the time specified by the Commissioner-General.

Validation of electronic declaration

86. Where an electronic declaration sent through the approved electronic system has been validated and duties and other taxes duly paid

- (a) the goods specified shall be considered to have been entered for purposes of section 49 of the Act; and
- (b) the declaration shall be considered
 - (i) to be the bill of entry in respect of those goods, duly validated; or
 - (ii) to be the bill of entry in respect of those goods for purposes of the Value Added Tax Act, 2013 (Act 870) and the Act.

Inspection

87. The Commissioner-General or a proper officer may enter the business premises of a registered user and require the registered user or any authorised employee of the registered user

- (a) to retrieve an electronic declaration relating to a consignment of goods and submit a printout of the declaration;
- (b) to produce specified documents relating to goods;
- (c) to retrieve the data log relating to a specified period and submit a printout certified by the registered user; and
- (d) to require any person on the premises to give assistance to the proper officer and answer questions orally or in writing.

Evidence of electronic declaration

88. A printout or hard copy of an electronic declaration may be used as evidence in court.

*CUSTOMS REGULATIONS, 2016***Acceptance of declaration**

89. (1) A goods declaration may be lodged before the arrival of the goods in the country if

- (a) the goods have been loaded on board the conveyance transporting the goods to the country, and
- (b) the manifest has been submitted to the Commissioner-General.

(2) The declarant may amend a declaration after the declaration has been accepted by the Authority, except where the proper officer has

- (a) informed the declarant of the intention to examine the goods;
- (b) established that the declaration is incorrect; or
- (c) released the goods.

(3) The proper officer shall, upon written application by the declarant, cancel a declaration already accepted if the proper officer is satisfied that

- (a) the goods are to be immediately placed under another customs procedure; or
- (b) the placing of the goods under the customs procedure for which the goods were declared is no longer justified.

Examination of goods

90. (1) Where a declaration is made, the proper officer may

- (a) examine the declaration and supporting documents;
- (b) require the declarant to present additional documents;
- (c) examine the goods; or
- (d) take samples for analysis or for detailed examination of the goods or as provided in subregulation (5).

(2) The declarant is responsible for transporting the goods to the place of examination and sampling, and for any other associated costs.

(3) The declarant may not be required to be present when the goods are examined or when samples are taken except that in peculiar circumstances the Commissioner-General may request the declarant to be present.

(4) Where the declarant is required to be present but is not present for the examination, the proper officer shall examine the goods in the presence of any of the following:

- (a) the port official in charge of the shed or transit terminal;

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- (b) the owner of the transit shed; or
 - (c) a police officer.
- (5) The proper officer may only take samples where necessary
 - (a) to establish the tariff description or value of goods declared; or
 - (b) to ensure the application of other provisions of the customs laws or other enactments.
- (6) The proper officer shall take samples in reasonable quantities that are necessary to conduct the analysis for which those samples may be required.
- (7) The results of a partial examination of goods or analysis or examination of samples shall be applied to all of the goods covered by the same declaration.
- (8) The declarant may request a further examination or sampling of the goods if the declarant considers that the results of the partial examination of the goods or the analysis or examination of the samples taken does not result in valid results regarding the remainder of the goods declared.
- (9) If the goods have been released and delivered out of customs charge, the request under subregulation (8), shall not be granted.
- (10) The Authority is not liable for payment of any compensation for taking samples.
- (11) Where controls other than customs controls are to be performed by a government authority, the Authority shall act as the coordinator to ensure that, wherever possible, the controls are performed at the same time and place as the customs controls.
- (12) Where goods liable to different rates of duty are commingled in a manner that the quantity or value of each class or description of goods cannot readily be ascertained, all of the goods shall be subject to the highest rate of duty applicable to any of the goods.
- (13) For the purpose of subregulation (12), the Authority shall identify the goods and classify the goods under the Harmonised System.
- (14) An identification affixed to the goods or to the means of transport shall not be removed or destroyed except by the permission of the proper officer.

*CUSTOMS REGULATIONS, 2016***Importer to provide special equipment required for examination**

91. Where there is the need for a proper officer to examine a consignment with special goods by means of a special equipment but does not have the relevant equipment, the proper officer shall request the importer to provide the proper officer with the relevant equipment to enable the proper officer examine the consignment.

Certificate of origin

92. An importer required to make an entry shall deliver to the proper officer, a certificate of the origin of the goods if required by the proper officer in the form determined by the Commissioner-General.

Entry and bond for transhipment of goods

93. (1) Goods reported for transhipment by a master or an agent shall be entered electronically and a transhipment bond in the form determined by the Commissioner-General shall be furnished by the declarant.

(2) In the case of goods intended for transfer from an importing to an exporting aircraft or ship, the master or agent may enter the goods in accordance with the aircraft or ship manifest or general declaration in the form determined by the Commissioner-General and supported by certificates that the Commissioner-General may require.

(3) Goods reported for transhipment shall be entered and shipped within fourteen days from the completion of the discharge of the goods from the importing aircraft or ship, or within a further period as the proper officer may allow.

(4) A person who contravenes subregulation (3) commits an offence and is liable on summary conviction to a penalty of not less than one thousand penalty units and not more than three thousand penalty units and the goods in respect of which the offence was committed is liable to forfeiture to the State.

(5) Goods which have not been reported for transhipment and have been unloaded may be entered for transhipment if

- (a) the goods have not been entered under the Act; and
- (b) the master or agent applies for and obtains the permission of the proper officer to amend the inward report of the importing aircraft or ship.

*CUSTOMS REGULATIONS, 2016***Form of invoice**

94. (1) Where an invoice is required for the purpose of the Act, the invoice shall be

- (a) in an approved form; and
- (b) where appropriate, signed by an authorised and responsible person.

(2) In addition to the requirements specified under subregulation (1), the invoice shall contain the following:

- (a) the rate of freight, in addition to the amount of freight;
- (b) the individual measurements and weights of the packages;
- (c) the amount of any freight rebates or a deduction from the gross amount of freight;
- (d) the amount of insurance cover and the rate of each type of insurance effected by the consignor; and
- (e) the exact nature of each discount allowed.

(3) Where any information specified under subregulation (2) is contained in a packing list or other trade document, the proper officer may accept the packing list or trade document in addition to the invoice.

(4) Subject to subregulation (5), where goods liable to duty ad valorem are consigned

- (a) from a firm abroad to local branches of the firm in the country,
- (b) to a local firm in the country in any way associated in business with a consigning firm, or
- (c) by a buying agent,

the invoice of the supplier or manufacturer in an approved form in respect of the goods shall be submitted to the proper officer except that the covering invoice of a consignor or a buying agent need not be in an approved form.

(5) Where

- (a) a consigning firm is not the actual supplier of the goods and does not wish to produce the suppliers' original invoice, or

(b) the suppliers' invoice in an approved form is not available, the invoice of the consignor which shall be in an approved form, may be accepted by the proper officer, if it is endorsed in the manner specified in the Third Schedule.

*CUSTOMS REGULATIONS, 2016***Insurance**

95. Where a supplier of imported goods liable to duty ad valorem does not insure the goods against loss or damage, there shall be added to the value of the goods for the purposes of calculating the duty an insurance value as follows:

- (a) at a rate of one percent of the cost and freight value for air freight; or
- (b) at a rate of 0.875 percent of the cost and freight value for sea freight.

Certified entries

96. (1) Where an importer has entered goods but has not received any goods in pursuance of the relative entry, the importer may, where for the purpose of the Act the goods are required to be entered again, obtain from the proper officer a certificate on the appropriate entry that the goods have been entered on a previous entry.

(2) The importer shall in a case specified in subregulation (1), make an entry which shall be a certified declaration in the manner specified in the Fourth Schedule.

(3) The certified declaration does not limit the obligation of the importer to pay any further duty payable under the Act.

Permission to unload before reporting

97. The written permission required under paragraph (a) of subsection (2) of section 21 of the Act for the unloading of goods from a ship

- (a) shall be given upon written application, and
- (b) may be given by the proper officer who first boards the ship on arrival.

Transshipping cargo

98. (1) Except with the permission of the proper officer, goods intended for transfer from an importing aircraft or ship to an exporting aircraft or ship shall not be discharged at the port of landing into a vessel containing other cargo.

(2) Where goods referred to in subregulation (1) are landed, the master shall ensure that the goods are isolated from all other cargo to the satisfaction of the proper officer.

*CUSTOMS REGULATIONS, 2016***Boat note**

99. (1) Where goods are discharged into a vessel to be conveyed ashore and landed prior to entry and examination by the proper officer, the master or the agent of the master shall sign and transmit with every shipment an account of the goods to the satisfaction of the proper officer.

(2) In the case of transshipment cargo, the account shall be headed as follows:

“Transshipment cargo only”.

(3) The account referred to in subregulation (1) shall be delivered to the proper officer at the place at which the goods are to be landed before the goods are discharged from the vessel into which the goods have been put to be landed.

(4) The Commissioner-General may dispense with the furnishing of the account in subregulation (1), if the Commissioner-General considers it necessary.

Permission to leave approved place of unloading

100. (1) A vessel to which this regulation applies and which has arrived at an approved place of unloading or a sufferance wharf or any place specially approved by the Commissioner-General, shall not depart from the approved place except with the permission of the proper officer.

(2) Where a vessel referred to in subregulation (1) is permitted to depart and the goods remain on board the vessel, the master or agent shall observe instructions that the proper officer granting the permission may give.

Cargo landed in error

101. Where goods have been unloaded in error, the master of the ship or an agent of the master shall

- (a) apply, in writing, to the proper officer at the place of unloading for permission to reload the goods;
- (b) obtain permission in writing before removing the goods from the place of unloading; and
- (c) observe any conditions imposed by the proper officer with respect to the removal or reloading of the goods.

*CUSTOMS REGULATIONS, 2016***Goods for removal to another port or place**

102. Goods discharged from an importing aircraft or ship for removal to another port or place shall be deemed to be constructively warehoused at the port or place of discharge.

Cargo short-shipped

103. Where goods are delivered from an aircraft, ship or customs area to be transferred to an exporting aircraft or ship, and the goods are not duly transferred to the exporting aircraft or ship, the person entering the goods shall

- (a) cause the goods to be placed under the custody of the proper officer;
- (b) obtain from the proper officer directions as to the manner and time of the removal of the goods; and
- (c) comply with any directives that may be given by the proper officer.

Security of transit shed

104. A building used as a transit shed shall be constructed and secured to the satisfaction of the Commissioner-General.

Control of transit shed

105. (1) An agent of an aircraft or ship discharging goods into a transit shed shall, unless otherwise directed by the proper officer,

- (a) have control of the goods while in the transit shed for the purpose of storage and delivery; and
- (b) not deliver the goods at the transit shed to any person or open any package.

(2) This regulation applies to goods discharged into and stored in any part of a customs area outside a transit shed.

Access to transit shed

106. (1) A proper officer may request and shall be granted access to a transit shed in the performance of the duties of the proper officer.

(2) Where an agent of an aircraft or ship or the representative of the agent fails or refuses to grant access to a proper officer, the proper officer may cause the transit shed to be opened by any means and any expenses incurred, shall be paid by the agent or the representative of the agent.

*CUSTOMS REGULATIONS, 2016***Certificate of landing**

107. (1) A person who desires a certificate of landing for any goods shall apply in writing to the proper officer for the certificate.

(2) The proper officer shall prepare the certificate in the form required by the requesting authority.

Packages found partly empty

108. Where an importer of goods contained in packages which are found to be slack or partly empty when landed desires to fill them from other packages entered on the same entry, the importer shall

- (a) apply to the proper officer for permission to repack the goods;
- (b) carry out any directives that the proper officer may give; and
- (c) dispose of any resultant residue or empty packages.

Leaking packages

109. An importer of any unentered goods contained in packages found to be leaking in a customs area shall,

- (a) at the request of the proper officer, deposit with the proper officer a sum sufficient to cover the duty on the goods; and
- (b) without delay, remove the goods from the customs area.

Packing goods imported in bulk

110. An importer of goods imported in bulk, if required by the proper officer, shall pack the goods into bags or other packages of even net weights to the satisfaction of the proper officer, before the goods are delivered from the customs area.

Dangerous and noxious goods

111. An importer of any dangerous or noxious goods, which have not been provided for under these Regulations shall secure every package, which has been opened for examination immediately after the examination.

*Entry Outward and Clearance***Clearance for ship**

112. (1) The form of clearance for a ship shall be as determined by the Commissioner-General.

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- (2) The report outward of a ship shall contain
- (a) particulars of all goods shipped, in accordance with the description contained in the respective export entries or other appropriate forms, and
 - (b) the weight or cubic measurement of the cargo in the manner specified in these Regulations.

Goods loaded short or in excess

113. Where goods are found to have been loaded short or in excess of the content outward, a master or an agent of the master

- (a) may apply in writing to the proper officer for permission to amend the content outward; and
- (b) shall set out the reasons for the discrepancies in the application.

Separate contents for each port

114. A separate content outward for each aircraft or ship shall be presented at each port or place of departure in the country.

Nil content

115. Where goods are not loaded at any port or place of call, the master shall submit a “nil” content outward.

*Coasting and Transit Trade***Coastwise clearance and transire**

116. (1) The following shall be in the form of a declaration under the appropriate customs procedure code:

- (a) the combined clearance and transire for a coasting aircraft or ship and their cargo, under section 39 of the Act; and
- (b) the transire for coastwise cargo carried by an aircraft or ship coming from a place outside the country, under section 39 of the Act.

(2) Where cargo is loaded by an aircraft or ship for carriage coastwise to more than one port or place in the country, separate transires shall be prepared for each port or place.

Transit

117. (1) Goods imported in transit shall be entered at the first port or place in the country at which the goods arrive from a place outside the country.

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- (2) Under the transit procedure, any imported goods, other than explosives and prohibited goods, may be moved from one port of entry to another within the country by a bonded carrier without being subject to
- (a) import duties and taxes; or
 - (b) legal measures of an economic nature, in so far as the legal measures do not prohibit the entry or exit of goods into or from the country.
- (3) A bonded carrier is not required
- (a) for the delivery of relief goods; or
 - (b) in other circumstances where the Commissioner-General determines that a bonded carrier is not necessary.
- (4) A commercial or transport document setting out all of the required particulars may serve as the goods declaration for transit.
- (5) A fee prescribed by the Commissioner-General shall be imposed on the goods.
- (6) Where goods in transit are not exported or declared under a customs procedure within the required time, the goods shall be treated as abandoned and confiscated to the State.

Security for goods in transit

- 118.** (1) An owner or an agent of the owner who enters goods in transit shall, provide
- (a) security in the form of a cash deposit for the goods; or
 - (b) a bond given by a financial institution or an insurance guarantee for the goods; or
 - (c) in the case of goods that belong to the Government, an undertaking by the responsible Government official, of the territory to which the goods are consigned, in the manner determined by the Commissioner-General.
- (2) Goods in transit shall be
- (a) exported from the country directly and without deviation from the route approved by the Commissioner-General, and
 - (b) landed at the place for which the goods are entered outwards, within the required time.

*CUSTOMS REGULATIONS, 2016***Packages to be secured**

119. (1) Where a proper officer considers it necessary, the proper officer shall seal or secure the doors of a vehicle or container carrying goods in transit at the port or place of entry.

(2) Where placing of seals or other fastening is impracticable, the goods shall be packed in a manner to prevent fraud.

Alteration to goods in transit

120. (1) Where in the course of transit, it becomes necessary to make any change in the weight, amount, shape, numbering, or marking of the goods, the owner or the agent of the owner shall report the matter to the nearest customs office which may permit the owner or the agent to make the change and amend the declaration accordingly.

(2) The breaking of the seals or other fastenings, either by accident or by any cause beyond the control of the person in charge of the goods, shall not be held to be a breach of this regulation if the owner or the agent of the owner or the person employed by the owner to have charge of the goods notifies or reports the matter to the nearest customs office.

(3) Where the proper officer is satisfied that there is a need for a change on the bill of entry, the proper officer shall certify on the hard copy of the bill of entry that the proper officer was notified of the change and it has not been practicable for the proper officer to affix new seals or fastenings.

(4) Where the nearest customs office is connected to the approved electronic system, the proper officer shall make appropriate internal remarks.

(5) The burden of proof that the breaking of the seals or other fastenings was beyond the control of the owner or the agent of the owner shall be on the owner of the goods or the agent or the person employed by the owner of the goods.

Certificate of examination

121. (1) On the delivery by the owner or the agent of the transit declaration, the proper officer at the last approved place of exit shall

(a) identify and externally examine the packages, and

(b) certify on the declaration the result of the examination.

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(2) Where the proper officer detects any broken seals or other defects under subregulation (1), the officer shall proceed to conduct internal examination and record all deficiencies.

(3) The owner of the goods or the agent of the owner shall pay to the proper officer at the place of exit, or elsewhere as the Commissioner-General may on request permit, the duty, if any, on all deficiencies between the quantity of the goods at the time the goods were imported into the country and the quantity found at the time of exit or any earlier time.

Discharge of bond or refund of deposit

122. (1) A proper officer at the port or place of entry shall release the owner or the agent of the owner from the obligation entered into by bond or refund the deposit made in respect of any goods upon satisfactory evidence of completion of transit.

(2) Where evidence has not been produced or, if produced an application in writing for the refund of the deposit has not been received within two months of the date of the transit entry,

- (a) the goods shall be considered to have been imported for consumption in the country, and
- (b) the person entering into the bond shall pay the duties on the goods, or
- (c) where the duties have been secured by a deposit, the amount of the deposit shall be paid into the Consolidated Fund.

*Express and Postal Articles***Production of postal packets**

123. (1) A postal packet

- (a) required by the provisions of the Post Office Guide or the regulations of the Universal Postal Union to be accompanied by or to have affixed on the postal packet, a parcel declaration or a green label made out by the sender, or
- (b) which the proper officer may reasonably suspect to contain any article to which the requirements of subregulation (1) apply,

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shall, if the Commissioner-General so requires, be produced by an officer appointed in that regard by the Director of Posts to the proper officer for examination either at the port of departure from or of arrival in the country or at any other place in the country as the Commissioner-General may direct.

(2) For purposes of subregulation (1), the officer of the Post Office shall be considered to be the agent of the importer or the exporter.

Detention and seizure of postal packets

124. Where

- (a) a postal packet or a content of the postal packet is found on examination to be conveyed by post otherwise than in conformity with the regulations of the Universal Postal Union,
- (b) a postal packet or a content of the postal packet does not agree with any declaration or green customs label which accompanies or is affixed to the postal packet,
- (c) any declaration, invoice or other document purporting to relate to the contents of the postal packet and which may be either transmitted or produced by the addressee, or
- (d) a postal packet or a content of the postal packet is found to consist of goods prohibited or restricted to be conveyed by post or to be imported or exported,

the postal packet and the contents of the postal packet shall be considered to be goods dealt with contrary to the Act and shall be detained to be dealt with as provided in the Act.

Uncleared postal packets

125. Where the addressee of a postal packet addressed to any place in the country

- (a) refuses to claim the postal packet and the postal packet is not delivered to an alternative addressee or returned to the sender within the time specified in the Post Office Guide issued by the Director of Posts, or
- (b) refuses to pay the duty, if any, payable under the Act in respect of goods contained in the postal packet,

the Director of Posts shall deliver the postal packet to the Commissioner-General for deposit in the State Warehouse, where the postal packet may be sold or otherwise dealt with under section 126 of the Act.

*CUSTOMS REGULATIONS, 2016***Duty on postal packets**

126. Customs duty payable on postal packets to which regulations 123 to 125 apply shall be paid by the Director of Posts to the Commissioner-General at a time and in a manner that the Commissioner-General may determine.

*Exportation or Importation of Goods by Inland Waterways or Overland Routes***General provisions on exportation of goods**

127. (1) Export occurs when goods within the country are placed on board a conveyance for consignment to a place outside the country.

(2) Goods destined to leave the country shall be placed under the export procedure, which requires

(a) the filing, by the master, agent or exporter of an advance cargo report to the Authority in accordance with the following:

(i) in the case of a vessel, twenty four hours before the intended departure;

(ii) in the case of an aircraft, before departure; and

(iii) in the case of a vehicle, before departure;

(b) the filing of an application of clearance; and

(c) an export declaration covering transportation data, including

(i) method of transportation,

(ii) carrier identification number,

(iii) conveyance name,

(iv) country of ultimate destination,

(v) estimated date of exportation and port of exportation, and

(vi) the description, weight, quantity and other specifications of the goods to be exported.

(3) The information required under subregulation (2) shall be submitted electronically, where possible.

(4) An export permit for controlled goods shall be obtained from the appropriate authority.

(5) Where applicable, the following conditions shall be satisfied:

(a) the repayment or remission of import duties or the payment of export refunds;

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- (b) the collection of export duties and taxes and other charges or fees;
- (c) filing of security to ensure that the goods will be duly shipped and exported and discharged at the declared destination within the prescribed time;
- (d) in the case of goods to be used as stores, security that the goods will be used as stores, or that the goods will be otherwise accounted for; and
- (e) the submission of any data required for the purpose of recording of trade statistics.

(6) Export with notification of intended return, for goods to be re-imported, may be converted to outright exportation if all requirements are met.

(7) For the purpose of levying export duties, the value of the goods shall be determined by taking the market value, or the price at which the exported goods are freely sold or offered for sale at the place of export.

Importation or exportation by inland waterways or overland

128. (1) Goods imported into or exported from the country by inland waters or overland, shall be taken by the most direct route through

- (a) one of the customs stations established on the frontier; or
- (b) any other place that the Commissioner-General may approve.

(2) A person in charge of a vehicle which arrives or departs overland at any place in the country shall declare, at the nearest customs station, particulars of the vehicle and goods which the vehicle is carrying.

(3) An importer or exporter shall

- (a) if the goods are liable to an import or export duty, make an electronic declaration or a manual declaration at the customs station or other approved place through which the goods are imported or exported;
- (b) if the goods are accompanied baggage or not in commercial quantities, orally declare to the proper officer all the particulars in respect of the goods that may be required by the proper officer; and
- (c) furnish the proper officer with information with regards to the value, quantity or measure of goods in the possession of the importer or exporter.

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(4) The Commissioner-General may allow the payment of duty at a port or place other than a customs station under conditions that the circumstances may require.

*Persons Embarking or Disembarking***Persons disembarking**

129. (1) A person who disembarks from a conveyance which arrives in the country shall proceed immediately to the place appointed for the examination of baggage and remain at the place until that person is permitted by the proper officer to leave the place.

(2) Except as provided in subregulation (1), a person who disembarks from a conveyance which arrives in the country and which is not alongside a jetty, quay or wharf shall proceed by the most direct route to an approved place of unloading or a sufferance wharf and disembark and proceed to the place appointed by the Commissioner-General for the examination of baggage and remain in the place until permitted by the proper officer to leave the place.

(3) Unless the proper officer in any particular case otherwise directs, the provisions of this regulation apply to a person who goes on board or alongside an aircraft or a ship which arrives in the country and who returns on shore.

Persons allowed to go on board

130. In addition to the proper officer, only the following persons are authorised to go on board a ship or an aircraft that arrives in the country:

- (a) the owner, master, officers and crew of the ship or aircraft and the duly appointed agent of the owner or master and any other person employed by the owner or master or the agent of the owner or the master with the authority of the owner or master;
- (b) a Government employee or consular officer acting in the execution of duties; and
- (c) a passenger who has passage on the ship or aircraft for the outward journey of the ship or aircraft.

Persons embarking to proceed by most direct route

131. A person who intends to go on board a conveyance that arrives in the country shall proceed to the conveyance by the most direct route.

*CUSTOMS REGULATIONS, 2016***Access to baggage room**

132. A person other than

- (a) a proper officer,
- (b) a person required by the Act, or
- (c) a person specially permitted

shall not enter the baggage room or any other place set aside for the examination of baggage.

*Landing and Loading of Baggage and Stores***Discharge of passengers' baggage**

133. A passengers' baggage shall not be landed or discharged from a conveyance except with the permission of a proper officer and in accordance with the directions of a proper officer.

Landing surplus stores

134. (1) Where the master of an aircraft or ship desires to land surplus stores, the master shall apply in writing to the proper officer of the port at which the aircraft or ship is lying, giving a full description of the surplus stores and specifying the number of packages and the quantity of each article.

(2) The proper officer may permit

- (a) the surplus stores to be entered for warehousing or for consumption within the country and landed as if the surplus stores were cargo; or
- (b) the surplus stores to be landed and duty collected in the same manner as if the surplus stores were passengers' baggage.

Passengers' baggage and stores to be landed without delay

135. Passengers' baggage or aircraft's or ships' stores which are put into a boat to be landed shall be conveyed directly and without delay to the place appointed for the purpose by the Commissioner-General or any other place that the proper officer may direct.

Storage on shore of passengers' baggage and stores

136. Passengers' baggage and stores of an aircraft or ship which are landed shall be delivered without delay into the charge of the proper officer at the place appointed by the Commissioner-General for the examination of baggage or any other place that the proper officer may direct.

*CUSTOMS REGULATIONS, 2016***Baggage declaration**

137. (1) Subject to this regulation, a person who imports baggage into the country shall

- (a) make a passenger declaration of the baggage in writing or in any other form that the Commissioner-General may require;
- (b) respond to any questions that the proper officer may ask in relation to the baggage; and
- (c) pay any duty that may be due and immediately remove the baggage from the baggage room.

(2) Where a person imports accompanied baggage by aircraft or road by means of a vehicle, the proper officer may dispense with the requirement that the person make a written declaration of the baggage.

(3) In the case of baggage which a passenger on arrival in the country reports has been sent in advance and has already been imported or has been left behind and is to be imported later, the declaration shall be in a form determined by the Commissioner-General.

(4) A person shall not be required to report or declare passengers' baggage.

Baggage examination

138. An officer may refuse to attend to a person until the whole of the baggage of that person is presented to the officer in one place or, where the baggage belongs to more than one person, until all the owners of the baggage are present.

Receipt of baggage

139. A person shall not remove any baggage out of the charge of the proper officer unless in the case of articles liable to duty, the duties are paid.

Firearms and ammunition

140. (1) A person who imports firearms or ammunition in a baggage shall deliver the firearms and ammunition to the proper officer to retain until that person produces the necessary documents to enable that person take delivery of the firearms or ammunition.

(2) The proper officer shall, for the purpose of subregulation (1), deliver to the person a receipt for the firearms or ammunition left in the charge of the proper officer in the form determined by the Commissioner-General.

*CUSTOMS REGULATIONS, 2016***Uncleared baggage**

141. Where baggage is not cleared within the time specified in the Act, the baggage shall be dealt with in accordance with section 53 of the Act.

Shipment of baggage

142. The baggage of a person proceeding on board an outward bound conveyance shall be loaded at a place that the Commissioner-General may direct and shall be handled by the passenger or by a person approved by a proper officer.

Shipment of duty-paid or free stores

143. A master of an aircraft or a ship who wishes to take on board duty-paid stores, otherwise than on drawback or stores not liable to duty, shall apply to the proper officer to take on board the duty-paid stores.

Shipment of drawback or dutiable stores

144. A master of an aircraft or a ship who wishes to take on board duty-paid stores on drawback, or stores on which duty has not been paid from a warehouse, shall comply with these Regulations.

Transfer of stores

145. A master of an aircraft or a ship who wishes to transfer stores from one aircraft or ship to another aircraft or ship shall submit a written application to the proper officer.

Conditions for transfer of stores

146. The master or the agent of the master shall not load or transfer stores unless the master or agent complies with any conditions imposed by the proper officer and the appropriate entry or application has been passed or granted.

Production of stores before shipment

147. (1) Stores shall be produced to the proper officer before being put on board an aircraft or a ship and, upon being put on board, shall not be taken into use without the express permission of the proper officer until the aircraft or ship has left the country.

(2) Subregulation (1) does not apply to a ship of war.

(3) Despite subregulation (1), duty-paid stores on which no drawback is claimed and stores which are not subject to import duty may be taken into immediate use.

*CUSTOMS REGULATIONS, 2016***Transfer bond**

148. Stores shall not be transferred from one aircraft or ship to another until a bond is provided in the form determined by the Commissioner-General.

*Control of Boats and Small Craft***Small craft to be licensed**

149. (1) A small craft which is not licensed for the purpose in accordance with this regulation shall not be used or employed, within the limits of a port, or at any place in the country specially allowed by the Commissioner-General, for the conveyance of

(a) persons disembarking from or embarking on any aircraft or ship, or

(b) goods unloaded from or to be loaded in any aircraft or ship except with the approval of the proper officer.

(2) An application for a licence shall be made in writing to the proper officer at the port or place at which the small craft is to be used or employed.

(3) The licence shall be in the form determined by the Commissioner-General and expires on the 31st day of December in the year of issue unless earlier revoked.

Conditions for licensing of small craft

150. (1) A licence issued under regulation 149 may be subject to the following conditions:

(a) the owner or master of the boat shall, on each occasion on which the boat, whether in ballast or otherwise, proceeds past a coastal frontier in either a westerly or easterly direction, report at the customs station at a coastal frontier and declare and obtain a clearance for any goods which may be conveyed in the boat;

(b) spirits or tobacco shall not be conveyed in the boat, and, where the boat is used for the importation, exportation, removal or conveyance of spirit, tobacco or any uncustomed or prohibited goods, the owner or master is liable to the penalties provided in the Act;

(c) the owner of the small craft shall, if so required, enter into a bond in the prescribed form in the amount determined by the Commissioner-General;

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- (d) on each bow of the small craft, the distinguishing registration number allotted to the small craft shall be clearly painted in white on a dark background or in black on a light background not less than fifteen centimetres high and of proportionate width; and
- (e) the hatches of a small craft which is fitted can be securely sealed and locked.

(2) Despite paragraph (d) of subregulation (1), the number under which a craft is registered in accordance with the provisions of any other enactment in the country may be considered to be the number allotted to the craft for the purpose of this regulation.

(3) The Commissioner-General may issue one licence in respect of all small crafts belonging to or in the use by the same owner.

Movement of small craft

151. (1) A small craft licensed under regulation 149 which has put off to proceed to any aircraft or ship shall, unless the proper officer otherwise allows in writing,

- (a) return direct to another aircraft or ship, and
- (b) on leaving the final aircraft or ship to which it proceeds, return direct to the place within the port from which it put off.

(2) Where the small craft is used in the conveyance of goods, the small craft shall, if the proper officer so requires, carry an account of the goods in accordance with regulation 99.

Unlicensed small craft

152. A small craft which is not licensed shall not remain alongside or approach within one hundred metres of an aircraft or a ship except with the written permission of the Commissioner-General and subject to such conditions and limitations determined by the Commissioner-General.

Unauthorised acts

153. Regulations 149 to 152 shall not be interpreted to authorise any person to unload or load

- (a) cargo,
- (b) passengers' baggage,
- (c) ships' stores, or
- (d) any goods from or into any small craft, whether licensed under these Regulations or not,

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except at an approved place for unloading or loading or a sufferance wharf or at any other place approved for unloading or loading by the Commissioner-General, or in accordance with these Regulations.

*Auction Sales***Conditions of sale**

154. An auctioneer shall, before a sale commences, announce the conditions of sale including the following:

- (a) that the bids taken shall be inclusive of any duty, rent and charges due to the Government, and
- (b) that goods sold at the auction shall be taken away from the customs area in accordance with section 53 of the Act.

Auction sales register

155. (1) An auctioneer shall, on the conclusion of a sale and before leaving the place in which the auction is held, in the presence of the proper officer, certify the accuracy of the particulars of sales recorded in the auction sales register.

(2) In the case of a dispute relating to the auction, the auctioneer shall immediately record particulars of the matters in dispute in the auction sales register in the presence of the proper officer.

Auctioneer's delivery order and payment receipts, in respect of goods auctioned

156. (1) The accredited collecting banks or the proper officer, where applicable, shall issue payment receipts to cover all goods sold at the auction.

(2) Upon receipt of the payment receipt and the declaration, where applicable, the auctioneer shall make or sign an order to the officer in charge of the warehouse to deliver the goods.

(3) The purchaser of the goods shall present the order together with the payment receipt and the declaration where applicable to the officer in charge of the warehouse to deliver the goods.

Sales account and commission of auctioneer

157. Within ten working days after the date of the sale, the auctioneer shall

- (a) deliver to the Commissioner-General a full account of the goods sold and of the proceeds realised; and

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(b) be paid a commission approved by the Commissioner-General in accordance with the Auction Sales Act, 1989 (P.N.D.C.L. 230).

Surplus proceeds of sale

158. A person entitled to receive any balance of the proceeds of a sale by auction shall, within twelve months from the date of the sale, apply in writing to the Commissioner-General and shall produce to the satisfaction of the Commissioner-General, proof of title to the balance.

*Refunds, Abatements and Remission of Duty***Refund application**

159. (1) A person who wishes to obtain a refund of any amount overpaid as customs duties shall submit to the Commissioner-General an application in the prescribed form, together with the evidence of overpayment.

(2) An application for refund in respect of an individual amount of not more than fifty Ghana cedis shall not be entertained.

Refund on shortages

160. (1) A refund of the duty in respect of imported goods found short in a package shall not be granted unless the importer satisfies the proper officer that the deficiency occurred before the importing aircraft or ship arrived in the country.

(2) Where a shortage is discovered before payment of duty, the full duty shall be paid on the goods found short unless the importer satisfies the proper officer that the deficiency occurred before the importing aircraft or ship arrived in the country.

Refund on damaged goods

161. (1) A person who wishes to obtain a refund of duty paid on any imported goods found to be damaged shall apply to the Commissioner-General in writing.

(2) The application shall be accompanied with evidence that the carrier or insurer of the damaged goods has made an allowance to that person in respect of the damage, the amount of the allowance and any other evidence that the Commissioner-General may require.

*CUSTOMS REGULATIONS, 2016***Refunds on goods lost, destroyed or abandoned**

162. A person who wishes to obtain a remission or refund of any duties due or paid on goods lost, destroyed or abandoned in accordance with section 104 of the Act shall

- (a) apply to the Commissioner-General in the form determined by the Commissioner-General, and
- (b) submit proof of the loss or destruction in the form that the Commissioner-General requires.

*Drawback***Conditions for grant of drawback**

163. A drawback may be granted subject to the following conditions:

- (a) that the goods, if intended for re-exportation or use as stores, are not prohibited by any enactment from being exported or put on board an aircraft or ship for use as stores;
- (b) that at the time of importation
 - (i) the goods are completely enclosed in packages to the satisfaction of the proper officer;
 - (ii) where the goods are not enclosed, consist of identifiable single units, or
 - (iii) where the goods are in bulk, are capable of measurement or identification,and are measured or identified with the particulars shown on the import entry and on the invoices and the documents relating to the goods;
- (c) that, if in relation to a particular description of goods or a particular consignment the Commissioner-General directs, each package or unit on importation shall, before delivery, be marked or secured by the importer and kept marked and secured; and
- (d) that accurate entry of the goods has been made and the relative invoice deposited with the proper officer.

Basis of drawback

164. Drawback shall be payable according to the actual quantity of goods

- (a) exported or put on board as stores, or
- (b) used as prescribed.

*CUSTOMS REGULATIONS, 2016***When drawback is not payable**

165. (1) Drawback shall not be paid on goods,
- (a) where the amount of the drawback claimed in respect of the goods entered on an export declaration or other document is less than fifty Ghana cedis;
 - (b) unless the proper officer is satisfied
 - (i) that the goods in respect of which drawback is claimed are identical with the particulars contained in the declaration, invoices or other documents relating to the goods; and
 - (ii) in the case of imported goods, that the packages containing the goods have not, except as permitted by law, been opened and that the packages or the goods have not been tampered with or used while in the country;
 - (c) where the Commissioner-General considers that the value of the goods has on account of deterioration or any other cause substantially depreciated; and
 - (d) unless the person presenting the goods for examination furnishes the proper officer with samples of the goods as the proper officer requires for purposes of test or otherwise and duly assists the proper officer in examining and taking an account of the goods.
- (2) Despite subregulation (1) and regulations 164 and 166, drawback shall not be paid on any goods exported or put on board an aircraft or ship for use as stores
- (a) where goods other than aviation fuel, petrol and kerosene imported in bulk are exported or put on board an aircraft or ship for use as stores after the expiration of twelve months from the date of the inward report of the aircraft or ship at the port or place where the goods were first landed in the country;
 - (b) unless the goods are duly produced to the proper officer at the approved place of examination before loading and where applicable, on board vehicles, aircraft or ship on which the goods are to be exported or used as stores;

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- (c) where goods other than aviation fuel, petrol and kerosene imported in bulk are not in the original packages in which they were imported;
- (d) unless the goods are conveyed direct and without delay from the place of examination on to the vehicle, aircraft or ship in which the goods are to be exported or used as stores;
- (e) where the Commissioner-General determines that the goods should be exported or put on board a vehicle, aircraft or ship for use as stores with a view to re-importation;
- (f) unless the applicant gives notice of intention to ship the goods and the goods are shipped under the direction of the proper officer after entering the goods in the prescribed form;
- (g) unless, the applicant produces within the time specified by the Commissioner-General, a certificate in respect of the landing of the goods as are entered for exportation, issued by the competent authority at the port or place of discharge; and
- (h) unless the applicant provides a bond in the form determined by the Commissioner-General to secure the exportation or use as stores of the goods.

(3) For the purpose of paragraph (c) of subregulation (2), goods shall be considered to be in the original packages in which they were imported, if the goods have been opened and the contents repacked in a manner directed or approved by the Commissioner-General.

(4) Despite paragraph (d) of subregulation (2), the proper officer may allow goods to remain in official custody for a reasonable period at the risk and expense of the exporter, and in that case, drawback shall not be allowed unless after receiving the permission of the proper officer, the goods are conveyed directly and without delay from the place of deposit to the vehicle, aircraft or ship in which the goods are to be exported or used as stores.

Drawback on goods exported by road

166. (1) Subject to subregulation (2), drawback shall not be paid on goods exported otherwise than on board a ship or aircraft.

(2) The Commissioner-General may by notice in the *Gazette* authorise the payment of drawback on goods exported by road through a specified route subject to the conditions and directives in the notice of drawback.

*CUSTOMS REGULATIONS, 2016***Particular goods on which drawback is not payable**

167. (1) Drawback shall not be allowed on the exportation or the putting on board an aircraft for use as stores of the following goods:

- (a) spirits, arms and ammunition; and
- (b) aviation fuel, petrol and kerosene, unless imported in bulk.

(2) For the purpose of this regulation and regulation 165, "imported in bulk" in its application to aviation fuel, petrol and kerosene means imported in receptacles having capacities not less than specified in any "imported in bulk" regulation relating to the importation of petroleum in bulk.

Duty at time of importation to determine drawback

168. The amount of duty paid at the time of importation shall determine the amount of drawback payable at the time of exportation.

Rate of drawback

169. Subject to the Act and these Regulations, a drawback of ninety-five percent or part of the duties paid on any goods shall be granted when the goods are exported or put on board an aircraft or ship for use as stores.

Allowance on drawback by Commissioner-General

170. (1) Despite the provisions of these Regulations, the Commissioner-General may, in a special case, allow a drawback of a lesser proportion of the import duty paid, upon the exportation or the putting on board an aircraft or ship for use as stores of any goods on which the prescribed import duty has been paid

(2) An allowance of drawback in subregulation (1) shall be made subject to the conditions that the Commissioner-General shall in each instance impose.

*Temporary Importation***Commercial travellers' samples and goods imported for temporary use or purpose**

171. (1) Commercial travellers who wish to import samples of dutiable goods for exhibition in the country without payment of duty and other persons who wish to import goods for a temporary use or purpose without payment of duty, under section 75 of the Act, shall apply in the prescribed form or by a declaration using the appropriate customs procedure code and attach duly authenticated invoices.

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(2) The security required under paragraph (c) of subsection (1) of section 75 of the Act shall be in the manner determined by the Commissioner-General.

Motor vehicle imported under triptyque and carnet

172. (1) A declaration shall not be required for a motor vehicle imported by a person under authority of a form or triptyque or carnet or similar document issued by the appropriate authority in accordance with the Customs Convention on the Temporary Importation of Private Road Vehicles.

(2) The delivery of a motor vehicle specified in subregulation (1) is subject to the following conditions:

- (a) the production by the owner to the proper officer at the port or place of importation and re-exportation of the triptyque and carnet in respect of the vehicle;
- (b) the delivery of a copy of the triptyque or carnet to the proper officer who examines the motor vehicle prior to re-exportation; and
- (c) in the case of re-exportation by sea, the compliance by the owner with the requirements of regulation 69 for the purposes for which a copy of the triptyque or carnet shall be considered to be a declaration in the appropriate form.

Restriction on films and tape

173. Cinematograph films, unexposed photographic film, sound recording tape and other similar consumables shall not be imported under the provisions of section 75 of the Act.

*Fees***Customs fees and State warehouse rent charges**

174. Customs fees for services rendered by the Customs Division and State warehouse rent charges shall be as specified in the Fifth Schedule.

Rent charges payable in advance

175. (1) Rent charges shall become due in advance in respect of each rent period.

(2) The Commissioner-General may allow payment to be deferred to any time not later than the time of delivery of the goods concerned.

*CUSTOMS REGULATIONS, 2016***Measurement for rent**

- 176.** For the purpose of these Regulations,
- (a) cargo shall be charged per tonne or cubic metre as the Commissioner-General considers appropriate;
 - (b) the volume or cubic measurements of cargo shall be declared to only one decimal place of the tonne or cubic metre respectively; and
 - (c) where goods of a like kind and forming part of one consignment are contained in packages of equal size and are properly stacked, the rent charge shall be assessed on the cubic contents of the stack.

Waiver of rent by the Commissioner-General

177. In furtherance of subsection (3) of section 53 of the Act, the Commissioner-General may waive the whole or any part of the rent, where the Commissioner-General is of the opinion that the strict enforcement of these Regulations regarding the payment of rent on any goods would cause hardship, owing to

- (a) the nature of the goods,
- (b) shortage of labour,
- (c) heavy rains or other emergency,
- (d) the seizure or detention of the goods, or
- (e) any other exceptional cause.

*Offences and Miscellaneous Provisions***Offences**

- 178.** A person who
- (a) changes particulars submitted in an application to transact business through the approved electronic system without notifying the Commissioner-General,
 - (b) effects an electronic declaration contrary to subregulation (2) of regulation 83, or
 - (c) fails to retain records contrary to these Regulations or the Act,

commits an offence and is liable on summary conviction to a fine of not less than one hundred penalty units and not more than two hundred and fifty penalty units or a term of imprisonment of not less than six months and not more than one year or to both.

*CUSTOMS REGULATIONS, 2016***Signals**

179. The proper signal to be made by a vessel or boat in the service of the Customs ordering any ship within the country to bring to shall be the flags denoting the letters “HDO” in the International Code of Signals.

Notice of seizure

180. The notice of seizure required under section 124 of the Act shall be as determined by the Commissioner-General.

Acts of Commissioner-General

181. The Commissioner-General may, provide guidelines

- (a) for customs advance ruling;
- (b) to prescribe the responsibilities of the Authority in relation to postal and express shipment;
- (c) to provide for customs procedures for in-bond manufacturing;
- (d) to provide customs procedures for operations in free zone areas; or
- (e) to provide for the increase or reduction in the allowances for shrinkages where applicable; and
- (f) to give full effect to the provisions of these Regulations.

Interpretation

182. In these Regulations unless the context otherwise requires,

“boat” means launch, barge, lighter, canoe, surf boat, rowing boat, sailing boat and any similar floating craft of not more than one hundred tonnes burden;

“commercial traveller” means a person who solicits orders for merchandise on behalf of a business house established outside the country;

“customs laws” include

- (a) the Ghana Revenue Authority Act, 2009 (Act 791);
- (b) the Customs Act, 2015, (Act 891); and
- (c) any other enactment for the regulation of customs activities;

“District Coordinating Director” includes Municipal Coordinating Director and Metropolitan Coordinating Director;

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“passengers’ baggage” includes accompanied commercial travellers’ samples, but does not include

- (a) an article intended for sale or exchange; or
- (b) an article other than
 - (i) stores and effects for the personal, professional or household use of the passenger and the family of the passenger, and
 - (ii) an article imported by the passenger as a gift;

“Pre-Arrival Assessment Reporting System” means a component of Ghana National Single Window solution that provides multi-dimensional risk analysis assessment based on well integrated and dynamic national data warehouse platform supported by Post Clearance Audit for effective risk targeting, risk profiling, intelligence reporting and investigation referrals following Valuation and Classification assessments on import data including supporting documents, in order to generate Customs Classification and Valuation Report (CCVR) to facilitate release of goods and cargo in line with International Standards at customs ports and stations; and

“small craft” includes a boat and any other floating craft of any description irrespective of the size, but does not include a small craft owned by Government when used in the service of Government.

Revocations

183. (1) The following instruments are revoked:

- (a) Customs Regulations, 1976 (L.I. 1060);
- (b) Custom House Agents (Licensing) Regulations, 1978 (L.I. 1178); and
- (c) Customs, Excise and Preventive Service (Automation) Regulations, 2002 (L.I. 1704).

(2) Despite the revocation of the instruments specified under subregulation (1), any lawful acts done under the revoked instruments shall continue to have effect until reviewed, cancelled or terminated.

*CUSTOMS REGULATIONS, 2016***FIRST SCHEDULE***(Regulation 18)***SAMPLING TECHNIQUES****1. ETHYL ALCOHOL**

For every 80 drums x 250 Litres or less in a Mark (container), two drums are selected and 2 x 1L samples are drawn from selected drums. In the case of concentrates or flavours which are 50L or less, 1 x 500ml sample is drawn.

2. DAIRY PRODUCTS (MILK POWDER)

For every 645 bags x 25kg (01 x 20'contr) or less 1 x 25kg bag is drawn as sample. Batch numbers and Container numbers would be factored in the sampling procedure.

3. MOSQUITO COIL

For every container (20/40 ft) of mosquito coil, 6pkts of retail units from various cartons are drawn as samples

4. SMALL RETAIL CONTAINERS

These may have a total of 6-12 cans from different boxes in each container

5. BULK COMMODITIES

Bulk commodities like rice, flour, sugar in quantities larger than can be kept in a container are sampled in duplicate.

6. OTHER ASSORTED RETAIL COMMODITIES

Alcoholic beverages, cooking oil, cosmetics, pharmaceutical products and the like, are sampled in duplicates.

7. FABRIC

Fabric measuring 1 ft sq may be sampled for textile analysis.

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SECOND SCHEDULE*(Regulation 63 (2))***Duty-free allowance of stores in port**

	Tobacco in any form	Spirits	Wine, beer or Ale
Masters, officers and passengers (other than deck passengers)	30 grams/per person/ per day	0.5 litre/per person/ per day	2 litres/per person/per day
Other members of the crew, at the discretion of the Commissioner-General	30 grams/per person/per day	0.25 litre per person/per day	1 litre may be allowed in place of spirits. If wine is regularly issued to a ship's crew, an allowance not exceeding 2 litres per person/ per day may be issued in place of spirits, beer or ale.

*CUSTOMS REGULATIONS, 2016***THIRD SCHEDULE***(Regulation 94(5))***Form of endorsement on invoice**

“I certify that the suppliers’ or manufacturers’ invoice has been produced and compared with the consigning firms’ invoice, and that the consigning firms’ invoice truly represents particulars of the goods and the selling price together with all charges up to the time of landing”.

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FOURTH SCHEDULE

(Regulation 96(2))

Certified declaration for goods entered but not yet received

“I declare that the above-mentioned goods have been entered on Bill of Entry No. dated per aircraft/ship and that duty amounting to.....(in figures and words) has been paid thereon.

I further declare that no refund of the duty paid has been or will be claimed by or paid to me or on my behalf.

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 bonded Warehouse Registration	Category A Initial	DHC equivalent \$2,000	
	Category A Renewal	DHC equivalent \$2,000	
	Category B Initial	DHC equivalent \$2,000	
	Category B Renewal	DHC equivalent \$2,000	
Re-exports from the Warehouse		Importing/Re-Exported Merch	
State Warehousing Provisions			
	Permit Fee	\$100 per license year.	
	License Fee	\$1,000/leg \$1,000 per 12 mt term, \$2,000 per 24 mt term.	

L.I. 2248

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MR. SETH TERKPER
Minister responsible for Finance

Date of *Gazette* notification: 11th October, 2016.

Entry into force: 4th January, 2017.