

**CUSTOMS (AMENDMENT) (NO.2) ACT, 2017 (ACT 957)**

**ARRANGEMENT OF SECTIONS**

Section

1. Section 49 of Act 891 amended
2. Section 73 of Act 891 amended
3. Section 108 of Act 891 amended



REPUBLIC OF GHANA

**THE NINE HUNDRED AND FIFTY-SEVENTH  
ACT  
OF THE PARLIAMENT OF THE REPUBLIC OF GHANA  
ENTITLED  
CUSTOMS (AMENDMENT) (NO. 2) ACT, 2017**

**AN ACT** to amend the Customs Act, 2015 (Act 891) to make further requirements for the bonded warehousing of goods and to provide for related matters.

**DATE OF ASSENT:** 29th December, 2017.

**PASSED** by Parliament and assented to by the President:

Section 1—Section 49 of Act 891 amended

The Customs Act, 2015 (Act 891) referred to in this Act as the "principal enactment" is amended in subsection (6) of section 49 by

- "(a) the deletion of "and" after paragraph (d);
- (b) the insertion of "and" after paragraph (e); and
- (c) the insertion of new paragraphs (f) and (g) as follows:
  - "(f) Letters of Credit, where applicable ; and
  - (g) bank guarantee or insurance cover".

Section 2—Section 73 of Act 891 amended

The principal enactment is amended in section 73 by the insertion after subsection (3), of

"(3A) Despite subsection (3), the Commissioner-General shall not grant dispensation to an importer, owner or a person who intends to keep and maintain goods in a bonded warehouse, if that person fails to submit to the Commissioner-General Letters of Credit, bank guarantees or insurance cover from reputable financial institutions related to the application for dispensation.

(3B) The Commissioner-General may by notice in the Gazette and two daily newspapers of nationwide circulation publish the reputable financial institutions required to provide Letters of Credit, bank guarantee or insurance cover .".

Section 3—Section 108 of Act 891 amended

The principal enactment is amended in section 108 by

- (a) the deletion of "or" after paragraph (b);
- (b) the insertion of "or" after paragraph (c); and
- (c) insertion of a new paragraphs (d) and (e) as follows:  
"(d) Letters of Credit ; or  
(e) bank guarantee or insurance cover."

**Date of Gazette Notification: 29th December, 2017.**