



REPUBLIC OF GHANA

EXPORT AND IMPORT ACT, 1995 (ACT 503).

As amended by

EXPORT AND IMPORT (AMENDMENT) ACT, 2000, (ACT 585).¹

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SCHEDULE

Schedule

**THE FIVE HUNDRED AND THIRD
ACT
OF THE PARLIAMENT OF THE REPUBLIC OF GHANA ENTITLED
THE EXPORT AND IMPORT ACT, 1995**

AN ACT to revise the law relating to external trade and to provide conditions for the optimum development and efficient conduct of Ghana's export and import trade.

DATE OF ASSENT: 3RD AUGUST, 1995

BE IT ENACTED by Parliament as follows^{3/4}

PART I—COMMERCIAL EXPORT

Section 1—Conditions for Export.

Any person may export goods from Ghana for commercial purposes if that person^{3/4}

- (a) completes an Exchange Control Form A2 endorsed by a bank in Ghana in the case of traditional export goods; or
- (b) completes a Ghana Export Form in the case of non-traditional export goods.

Section 2—Exchange Control Form A2 for Traditional Export.

- (1) An exporter of traditional export goods shall submit the completed Exchange Control Form A2 to the Commissioner of Customs, Excise and Preventive Service at the time of exportation.
- (2) An Exchange Control Form A2 shall be used for only one export transaction.
- (3) An Exchange Control Form A2 shall be valid for three months from the date of endorsement by a bank and may be renewed by the approving bank for a further period of three months, after which it shall expire.
- (4) An Exchange Control Form A2 in respect of overland export of logs and unprocessed lumber shall be valid for one month only from the date of endorsement by the bank and is not renewable.

(5) Each consignment of traditional export goods shall have in respect of it a sales contract or export order specifying the quantity, value, terms of payment and a complete description of the goods to be exported.

Section 3—Ghana Export Form for Non-Traditional Export.

An exporter of non-traditional export goods shall submit the completed Ghana Export Form to the Commissioner at the time of exportation of the goods.

Section 4—Traditional and Non-Traditional Export.

(1) For the purpose of this Act, traditional and non-traditional export goods shall constitute the goods specified in the Schedule to this Act.

(2) The Minister may by legislative instrument revise the categories of goods which constitute traditional and non-traditional exports, and may for the purpose amend the Schedule to this Act.

Section 5—Exemption from Exchange Control Form A2 Ghana Export Form.

Notwithstanding any provision of this Act, the Minister may by legislative instrument exempt such categories of goods as may be specified in the instrument from the requirements of Exchange Control Form A2 or Ghana Export Form.

Section 6—Compliance with other Enactments.

Where an exporter is required under any other enactment to obtain a permit, licence or certificate for the exportation of any category of goods, that person shall produce to the Commissioner at the time of exportation a certified copy of the permit, licence or certificate in addition to any other documentation required to be furnished or produced under this Act.

PART II—COMMERCIAL IMPORT

Section 7—Conditions for Import.

(1) Any person may import goods into Ghana for commercial purposes if that person completes an Import Declaration Form.

(2) An importer shall submit one copy of the completed Import Declaration Form ³/₄

(a) to the inspector appointed under this Act to conduct destination inspection of the imports". [As substituted by Export and Import (Amendment) Act, 2000 (Act 585) s. 1]

(b) to the Commissioner and any other agency which may be specified on the Form after shipment.

(3) No importer shall be permitted to take delivery of any commercial import unless he has complied with subsection (2) of this section.

Section 8—Exemption from Import Declaration Form.

Notwithstanding section 7 of this Act, the Minister may by legislative instrument exempt such categories of goods as may be specified in the instrument from the requirement of Import Declaration Form.

Section 9—Destination Inspection.

For the purpose of ensuring that the quality, quantity, price and other specifications of import goods are in conformity with the particulars on the Import Declaration Form, invoice and any other document relevant to goods, all commercial imports shall be subject to destination inspection of the goods at the port or point of clearance in the country.[As substituted by Export and Import (Amendment)Act, 2000 (Act 585) s.2]

Section 9A—Gateway Pass and Final Valuation Report.

(1) After the inspection under Section 9 the inspector shall issue a Final Classification and Valuation Report containing the particulars for the assessment of the customs value and tariff classification of the goods to the importer.

(2) The Final Classification and Valuation Report shall be transmitted to the Customs, Exercise and Preventive Service by the inspector.

(3) The inspector shall where satisfied that the goods are goods permitted to be imported into the country under this Act or any other enactment, issue a gateway pass to the importer.

(4) An inspector shall issue a gateway lock,

(a) if the goods are not in conformity with the particulars of the Import Declaration Form; or

(b) where the goods are not permitted to be imported into the country under this Act or any other enactment.

(5) Goods with a gateway lock shall not be cleared unless specifically authorised by an inspector.

(6) Subject to subsection (5),

(a) uncleared goods under a gateway lock shall be re-exported by the importer; and

(b) any importer who fails to re-export uncleared gateway locked goods within 60 days from the date of the issuance of the gateway lock commits an offence.

Section 9B—Destination Inspection Fee.

(1) The importer shall pay an inspection fee in respect of the destination inspection.

(2) The inspection fee shall not exceed one percent of the total dutiable CIF value as the Minister may by legislative instrument prescribe.

Section 9C—Exemption.

Notwithstanding any provision of this Part, the Minister may by legislative instrument, exempt such category or value of commercial import as may be specified in the instrument from the requirement of destination inspection. [As inserted by Export and Import (Amendment) Act, 2000 (Act 585) s. 2]

Section 10—Appointment of Destination Inspectors.

The Minister may in writing appoint inspectors to conduct the destination inspection of commercial imports at the port or point of clearance of the goods.[As substituted by Export and Import (Amendment) Act, 2000 (Act 585) s. 3].

Section 11—Compliance with other Enactments.

Where an importer is required under any other enactment to obtain a permit, licence or certificate for the importation of any category of goods, that person shall produce to the Commissioner a certified copy of the permit, licence or certificate in addition to any other documentation required to be furnished or produced under this Act before taking delivery of the goods.

PART III—GENERAL PROVISIONS

Section 12—Restriction of Export and Import.

The Minister may, by legislative instrument, prohibit or restrict the exportation or importation of such goods as may be specified in the instrument.

Section 13—Regulations.

The Minister may, by legislative instrument, make regulations ³/₄

- (a) restricting or prohibiting the export or import of any goods;
- (b) prescribing the categories of goods for which an Exchange Control Form A2, a Ghana Export Form or an Import Declaration Form shall not be required;
- (c) for the destination inspection of goods for import into Ghana; As substituted by Export and Import (Amendment) Act, 2000 (Act 585) s. 4].
- (d) prescribing the categories or value of goods which are exempted from destination inspection;As substituted by Export and Import (Amendment) Act, 2000 (Act 585) s. 4].
- (e) prescribing, altering or revoking any fees or charges payable in respect of destination inspection. [As substituted by Export and Import (Amendment) Act, 2000 (Act 585) s. 4].
- (f) to amend the Schedule to this Act; and
- (g) necessary to give effect to the provisions of this Act.

Section 14—Offences and Penalties.

[As renumbered by Export and Import (Amendment) Act 2000 (Act 585) s.5]

Any person who—

- (a) exports or imports any goods in contravention of the provisions of any regulation made under section 13;
- (b) knowingly makes any false representation in an Exchange Control Form A2;
- (c) fails to honour an undertaking given in an Exchange Control Form A2; or
- (d) otherwise contravenes or fails to comply with any provision of this Act, commits an offence and is liable on summary conviction to a fine not exceeding five million cedis or to

imprisonment for a term not exceeding two years or to both, and upon conviction any goods in respect of which the offence was committed may be seized and forfeited to the state.

(2) [Repealed by Export and Import (Amendment) Act, 2000 (Act 585) s. 5].

Section 15—Interpretation.

In this Act unless the context otherwise requires^{3/4}

“commercial purposes” includes commercial quantities in relation to goods for export or import;

“Commissioner” means the Commissioner of Customs, Excise and Preventive Service;

"Final Classification and Valuation Report" means a report issued by an inspector which contains all the elements necessary for the assessment of the tariff classification by the Customs, Excise and Preventive Service; [As inserted by Export and Import (Amendment) Act, 2000 (Act 585) s. 6(b)]

"Gateway lock" means a document or security label issued by an inspector in respect of imported goods which prevents the goods from being released by the Customs, Excise and Preventive Service; [As inserted by Export and Import (Amendment) Act, 2000 (Act 585) s. 6(b)]

"Gateway pass" means a document or security label issued by an inspector in respect of imported goods for customs clearance. [As inserted by Export and Import (Amendment) Act, 2000 (Act 585) s. 6(b)]

“inspector” means a destination inspector appointed for the purpose of inspecting commercial imports prior to their clearance in Ghana; [As amended by Export and Import (Amendment) Act, 2000 (Act 585) s. 6(c)]

“Minister” means the Minister responsible for Trade.

Section 15A—Transitional Provisions.

(1) Any commercial import covered by an Import Declaration Form submitted to a pre-shipment inspector on or before 31st March 2000 shall be subject to pre-shipment inspection by the pre-shipment inspector if the goods arrive on or before the 31st August 2000.

(2) Import Declaration Forms submitted to a destination to a destination inspector on or after 1st September 2000 shall be processed through the destination inspection provided for under this Act.

(3) Clean Reports of Findings issued under the pre-shipment inspection scheme shall remain valid until 31st August 2000.

(4) Any goods that arrive with a valid Clean Report of Finding on or after 1st September 2000 shall be subject to the destination inspection scheme and a new Import Declaration Form shall be filed in respect of the goods. [Inserted and to be cited as Export and Import (Amendment) Act, 2000 (Act 585), s.7]

Section 16—Repeals, Revocation and Savings.

- (1) The following enactments are repealed or revoked as the case may be ^¾
- Imports and Exports Act, 1980 (Act 418);
 - Export Bonus Decree, 1973 (N.R.C.D. 148);
 - Export Bonus (Amendment) Decree, 1977 (S. M.C.D. 134);
 - Export Bonus (Amendment) Decree, 1978 (S.M C. D. 202);
 - Import Licence Tax (Repeal) Decree, 1977 (S.M.C.D. 121);
 - Import Licence Tax (Repeal) Law, 1983 (P.N.D.C.L. 51);
 - Imports and Exports (Permitted and Prohibited Goods) Regulations, 1980 (L.I. 1246);
 - Imports and Exports (Classification of Importers) Regulations, 1980 (L.I. 1247);
 - Imports and Exports (Importers Registration Fees) Regulations, 1980 (L.I. 1249);
 - Imports and Exports (Traveller's Goods) Regulations, 1980 (L.I. 1250);
 - Export Bonus (Variation of Rates) Regulations 1982 (L.I. 1274);
 - Imports and Exports (Special Licence) Regulations, 1985 (L.I. 1314); and
 - Import and Export (Special Licence) (Amendment) Instrument, 1986 (L.I. 1329).
 - Import and Exports (Non-Traditional Export) Regulations, 1987 (L.I. 1354).
- (2) Notwithstanding the repeal of the Imports and Exports Act, 1980 (Act 418), any instrument made under it and in force after the coming into force of this Act shall continue in force as if enacted under section 13 of this Act, until amended or revoked.
- (3) Any transaction legally conducted or done under any of the enactments repealed or revoked by subsection (1) of this section and in force immediately before the commencement of this Act shall continue in force as if conducted or done under this Act.

SCHEDULE

(Section 4)

A. TRADITIONAL EXPORT GOODS

1. cocoa beans;
2. lumber and logs;
3. unprocessed gold and other minerals;
4. electricity.

B. NON—TRADITIONAL EXPORT GOODS

All other goods not classified as Traditional Export Goods under this Schedule.

Date of Gazette Notification: 11th August, 1995.