

CUSTOMS TRAVEL GUIDE

This travel guide provides information to travelers about customs formalities when entering Ghana

Specifically, it tells you about

Items you can bring in and concessions that may be granted you and what you must declare.

Travellers may import their bona-fide baggage free of import duties irrespective of their citizenship or nationality.

Going through customs

The Airport has two exits or 'channels'; green and red.

Green channel

Use the Green Channel if you don't have goods to declare i.e. if the goods are not in commercial quantities or their importation restricted.

Red channel

Use the Red Channel if you have Goods to Declare.

Which Goods?

You are required to declare the following to the Customs officer on duty:

- ❖ Goods imported temporarily
- ❖ Goods in commercial quantities
- ❖ Goods in excess of allowable quantities
- ❖ Goods that require permits or licences before importation (restricted goods e.g. plants, arms and ammunition. (See below)

Alcohol, tobacco products and perfume

The quantities of tobacco goods, wine, spirits and perfume allowed to be imported free of import duties and taxes by travellers should not be more than:

- ❖ 200 sticks (10 packets); cigarettes
- ❖ 50 cigars
- ❖ 250 grams of tobacco, or an assortment of these products of a total weight not exceeding 250 grams;
- ❖ 2 litres (2 bottles) of wine
- ❖ 1 litre (bottle) of spirits
- ❖ 0.25 litre of toilet water and 50 grams of perfume (50ml bottle).

Please note that if you are under 18 years you do not qualify for the concession for tobacco goods and alcoholic beverages. (Section 200, PNDC Law 330 1993)

You are also allowed to bring in the items listed 2, 3, and 4 without paying duty and tax.

Clothing, jewellery, toiletry

- ❖ Clothing (Wearing apparel)
- ❖ Toiletries
- ❖ Personal jewellery (2 or 3 pieces)
- ❖ Wax prints (New, 3 full pieces)
- ❖ Textile materials (20 metres)
- ❖ Wristwatch (3 pieces)

Cameras, films, musical instruments, electronic and other equipment

- ❖ Still and motion picture camera together with a reasonable supply of films, tapes and accessories;
- ❖ Portable slide or film projector and accessories together with a reasonable quantity of slides or films;
- ❖ A pair of Binoculars;
- ❖ Portable musical instrument;
- ❖ Portable sound reproduction devices such tape recorders, compact disc players and dictating machines with tapes, records and discs; (one each)
- ❖ Portable radio receiver;
- ❖ Cellular or mobile telephones;
- ❖ Portable television sets; (screen size not more than 10 inches)
- ❖ Portable typewriter;
- ❖ Portable personal computer and accessories; e.g. laptop computer
- ❖ Portable calculator;
- ❖ Sporting equipment e.g. tennis racket, golf kit, football, table tennis bat excluding fixable machines equipment and accessories.

Baby carriage and wheelchair

- ❖ Baby carriage and stroller;
- ❖ Wheelchair for invalids.

Food and plants

Raw foodstuff and gari originating from West Africa, infant food excluding meat may be imported without payment of duty and/or tax. Travellers require a permit from Ministry of Agriculture to import live plants and animals into Ghana

Gifts and souvenirs

Gifts and souvenirs are taxable.

Persons who cross the border frequently may be granted in reduced quantities only. Persons involved in "Dekadeka" do not qualify for the concessions. "Dekadeka" refers to goods in retail quantities, carried across borders by persons (Day trippers) on daily basis and stock piling them for commercial sales.

Removal articles

(Section 197-200, PNDCL 330)

Ghanaians and Non-Ghanaians may import their personal effects/belongings except vehicles free of taxes when relocating to Ghana (removing residence).

The items involved must be for their use and not for sale or intended for other persons.

To qualify, you must be:

- a) A Ghanaian who has stayed outside for more than twelve (12) continuous months and are moving residence

- b) An expatriate on contract moving to reside in Ghana
- c) A Ghanaian who dies abroad

Evidence of death must be produced to support application for Ghanaians who die abroad.

If you wish to claim the exemption you must submit an application in writing to the Commissioner

Removal articles (Section 197- 200, PNDCL 330) include:

- ❖ Domestic appliances e.g. refrigerators, gas or electric cookers, washing machines, deep freezers, television sets, household furniture etc.
- ❖ Crockery
- ❖ Household provision normally kept in stock
- ❖ Collectors' pieces
- ❖ Pet animals and
- ❖ Any equipment (other than agricultural, commercial or industrial plant) necessary for the exercise of the calling, trade or profession of the passenger.

Taxes shall be levied on goods found to be in excess of allowable quantities. Goods not declared to Customs or concealed shall attract a maximum penalty amounting to three times the duty payable.

Removal articles do not include arms, ammunition. They are restricted items, and can only be imported on a special permit.

Motor vehicles attract duty and other taxes.

PUBD form

Travellers who have sent their personal effects in advance or are expecting their personal effects after arrival must declare these on the appropriate form known as the "Passenger unaccompanied baggage declaration"(P.U.B.D) form C48.

The unaccompanied baggage must arrive within two months of the declaration or else an application must be submitted to the commissioner to extend the period.

This declaration must be made immediately on arrival or within forty-eight (48) hours of arrival. If you fail to do so, you may forfeit the concession.