

ACT 503
EXPORT AND IMPORT ACT, 1995

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ACT 503
EXPORT AND IMPORT ACT, 1995(1)

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

Commercial Export

1. Conditions for export

A person may export goods from the Republic for commercial purposes if that person

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

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 is 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 is valid for one month only from the date of endorsement by the bank and is not renewable.

(5) A 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.

3. 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.

4. Traditional and non-traditional export

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

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

5. Exemptions

Despite a provision of this Act, the Minister may, by legislative instrument, exempt a category of goods specified in the instrument from the requirements of the Exchange Control Form A2 or the Ghana Export Form.

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 a 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.

Commercial Import

7. Conditions for imports

(1) A person may import goods into the Republic for commercial purposes if that person completes an Import Declaration Form.

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

(a) to the inspector appointed under this Act to conduct destination inspection of the imports,²⁽²⁾ and

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

(3) An importer shall not be permitted to take delivery of a commercial import unless that importer has complied with subsection (2).

8. Exemptions from import declaration Form

Despite section 7, the Minister may, by legislative instrument, exempt a category of goods specified in the instrument from the requirement of the Import Declaration Form.

9. Preshipment inspection and exemption

For the purpose of ensuring that the quality, quantity, price and any other specifications of import goods are in conformity with the particulars on the Import Declaration Form, invoice and any other document relevant to the goods, a commercial import is subject to destination inspection of the goods at the port or points of clearance in the country.³⁽³⁾

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, Excise 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) an importer who fails to re-export uncleared gateway locked goods within sixty days from the date of the issuance of the gateway lock commits an offence.

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 cost, insurance, freight value as the Minister may by legislative instrument prescribe.

9C. Exemption

Despite a provision of sections 7 to 11, the Minister may by legislative instrument, exempt a category or value of commercial import specified in the instrument from the requirement of inspection.4(4)

10. Appointment of destination inspectors

The Minister may in writing appoint inspectors to conduct the destination inspection of commercial imports at the post or point of clearance of the goods.5(5)

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 a category of goods, that importer 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.

General Provisions

12. Restriction of export and import

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

13. Regulations

The Minister may, by legislative instrument, make Regulations

- (a) restricting or prohibiting the export or import of goods;
- (b) prescribing the categories of goods for which an Exchange Control Form A2, a Ghana Export Form or an Import Declaration Form is not required;
- (c) for the destination inspection of goods for import into the Republic;
- (d) prescribing the categories or value of import goods which are exempted from destination inspection;
- (e) prescribing, altering or revoking the fees or charges payable in respect of destination inspection;6(6)
- (f) to amend the Schedule; and
- (g) necessary to give effect to this Act.

14. Offences and penalties

(1) A person who

- (a) exports or imports goods in contravention of a provision of a regulation made under section 13,
- (b) knowingly makes a 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 a provision of this Act,

commits an offence and is liable on summary conviction to a fine not exceeding five hundred penalty units or to a term of imprisonment not exceeding two years or to both the fine and the imprisonment and on conviction the goods in respect of which the offence was committed may be seized and forfeited to the Republic.

(2) *Repealed.*⁷⁽⁷⁾

15. Interpretation

In this Act, unless the context otherwise requires,

“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;⁸⁽⁸⁾

“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;⁹⁽⁹⁾

“gateway Pass” means a document or security label issued by an inspector in respect of imported goods for customs clearance;¹⁰⁽¹⁰⁾

“inspector” means a destination inspector appointed for the purpose of inspection commercial imports prior to their clearance in the Republic;¹¹⁽¹¹⁾

“Minister” means the Minister responsible for Trade;

“Regulations” means the Regulations under this Act.

16. Repeals, revocation and savings

*Spent.*¹²⁽¹²⁾

Schedule

A. TRADITIONAL EXPORT GOODS

[Section 4]

1. Cocoa beans.
2. Lumber and logs.
3. Unprocessed gold and other minerals.
4. Electricity.

B. NON-TRADITIONAL EXPORT GOODS

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

Endnotes

1 (Popup - Footnote)

1. The Act was assented to on 3rd August, 1995.

2 (Popup - Footnote)

2. Substituted by section 1 of the Export and Import (Amendment) Act, 2000 (Act 585).

3 (Popup - Footnote)

3. Substituted by section 2 of the Export and Import (Amendment) Act, 2000 (Act 585).

4 (Popup - Footnote)

4. [Sections 9A](#), [9B](#) and [9C](#) were inserted by section 2 of the Export and Import (Amendment) Act, 2000 (Act 585).

5 (Popup - Footnote)

5. Substituted by section 3 of the Export and Import (Amendment) Act, 2000 (Act 585).

6 (Popup - Footnote)

6. [Paragraphs \(c\)](#), [\(d\)](#) and [\(e\)](#) are substituted by section 4 of the Export and Import (Amendment) Act, 2000 (Act 585).

7 (Popup - Footnote)

7. By section 5 of the Export and Import (Amendment) Act, 2000 (Act 585) the repealed provision reads,
“(2) Despite a provision of this Act or of the Regulations, a person who imports goods into Ghana without a Clean Report of Finding contrary to [section 9](#) may, in lieu of prosecution, be liable to pay a pecuniary penalty of a percentage of the value of the imported goods that the Minister may specify by legislative instrument.”

8 (Popup - Footnote)

8. Inserted by section 6 (b) of the Export and Import (Amendment) Act, 2000 (Act 585).

9 (Popup - Footnote)

9. Inserted by section 6 (b) of the Export and Import (Amendment) Act, 2000 (Act 585).

10 (Popup - Footnote)

10. Inserted by section 6 (b) of the Export and Import (Amendment) Act, 2000 (Act 585).

11 (Popup - Footnote)

11. Substituted by section 6 (c) of the Export and Import (Amendment) Act, 2000 (Act 585).

12 (Popup - Footnote)

12. The section provided that,

- “(1) The following enactments are repealed or revoked:
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) (Amendment) Instrument, 1986 (L.I. 1314);
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 Exports and Imports 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.”