

Goods	Documents required	Customs Prescriptions	Remarks
Personal Effects	<p>Original passport (needed during the whole clearing process.</p> <p>Introduction letter from his employers (model will be submitted by our local office.</p> <p>PUBD (Personal Unaccompanied Baggage Declaration to be filled by client at this arrival at airport). <i>Failure to do will lead to significant penalties.</i></p> <p>Individual Tax Identification Number (to be issued by Ghana Revenue Authority).</p> <p>Clear (<i>preferably typed</i>) and detailed packing list including the numbers of identical items in the shipment (used for customs valuation purposes).</p> <p>For new items <i>should be clearly identified on the packing list and a purchase invoice made available during the customs inspection.</i></p>	<p>Foreign citizens not having his work & resident permit inside his passport might not be granted exemption of duty, levies, taxes and VAT.</p> <p>Items are still valued but might not be exempt unless client has his work / resident permit. Note that to get a work / resident permit can take 1 – 6 months.</p> <p>The declared value <i>on the PUBD</i> serves as a basis for the customs evaluation <i>and should be kept as low as realistically possible. All non-diplomatic shipments arriving in Ghana, including HG, attract government levies of c. 5%.</i></p> <p>Only one of each used electrical appliance will be exempt of payment of duties.</p> <p>Import duty and taxes will be applied to new items.</p>	
Diplomats	<p>Copy of Passport.</p> <p>Copy Bill of Lading and inventory in advance to enable the mission or organisation to apply to the Ministry of Foreign <i>Affairs for diplomatic exemption.</i></p>		

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Motor vehicles	<p>Clear Copy of car title and title history showing Brand, Type, Model, Year of manufacture, Chassis /VIN number (17 digits), Engine capacity (in CC) , Engine number.</p> <p>Original Bill of Lading stating the correct chassis number and make/model of the vehicle</p> <p>Details of any modifications made to the vehicle.</p>	<p>Customs will determine the value depending on the type and age of the vehicle.</p> <p>Duties will apply to all vehicles (from 5 to 20% of customs assessed (and depreciated). CIF value), as well as VAT and other taxes (+/- 18% CIF value) depending on engine capacity.</p> <p>Vehicles older than 10 years are in theory prohibited and in practice result in customs penalties.</p> <p>Right hand drive vehicles are not allowed.</p>	
Alcohol	<p>Should be included on the packing list.</p>	<p>The import of a small amount of alcohol is usually exempted from import duty. This normally equates to about 6-12 bottles of alcohol/wine. However, the application of import duties on food, beverages and pantry items is at the discretion of the customs officer.</p>	