

Goods	Documents required	Customs Prescriptions	Remarks
Removal goods	<ul style="list-style-type: none"> • Packing list (TYPED and showing if personal effects are used or new) • Original passport • Original rated Bill of Lading (no express release accepted) / AWB • Letter from the employer stating that the client is starting a new contract in Ghana • PUBD form (personal unaccompanied baggage declaration) to be filled in at airport of arrival. Failure to do so will attract heavy penalties and delays in clearance • Invoices for the electrical and hi-fi appliances and for all the items bought less than 6 months before the shipment's arrival 	<p>If customer is not a diplomat or is a Ghanaian citizen returning to his / her country, there is no tax provided that the shipper has lived abroad for at least one year without returning to Ghana during this time. If it is not the case, the shipper will have to pay taxes according to the nature of the consignment.</p> <p>Duties will be levied on all computer equipment.</p> <p>Work permit required for clearance of sea shipment.</p>	<p>P.U.B.D. must be filled in at Airport on DAY OF ARRIVAL, stating number of cases of unaccompanied baggage expected, value and origin.</p> <p>Owner must be in Ghana before Goods can be cleared of Customs duty free. If owner is not present, duty is charged.</p>
Diplomatic Removal goods	Exemption Permit from Ministry of Foreign affairs.	<p>Duty free entry:</p> <p>for diplomatic shipments, document must be sent to Ghana at least 15 days before the shipment's arrival to obtain the document for free entry. "Diplomatic shipment" to be shown on the OBL / AWB.</p>	

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Cars, Motor cycles for personal use	<ul style="list-style-type: none"> • Original registration card • Car's invoice • Certificate of ownership • OBL showing chassis number, engine number, cylindrical power, age, brand and model of vehicle These information must not only be shown on the OBL, but must also be available on at least one of the official car documents provided (certificate of ownership, car title, car invoice, etc.). 	<p>Cars up to 10 years old can be imported in Ghana and will be liable to payment of normal taxes and duties</p> <p>Cars older than 10 years can be imported in Ghana but percentage of taxes and duties will be <u>increased</u> as follow :</p> <p>10-12 years = +5% 1</p> <p>2-15 years = +20%</p> <p>over 15 years = +50%</p> <p>Right hand drive vehicles are banned</p> <p>Cylinder capacity below 1900 cc : 10% C.I.F. value (import duty)</p> <p>Cylinder capacity below 2500 cc : add V.A.T. of 10% C.I.G. value and import duty</p> <p>Cylinder capacity over 2500 cc : add special tax of 17,5% CIF value = V.A.T. + import duty</p> <p>IMPORT FOB VALUE OF VEHICLE :</p> <p>Less than 6 months old : 100% first purchase price</p> <p>From 6 months to 1.5 years : 85% first purchase price</p> <p>From 1.5 years to 2.5 years : 70% first purchase price</p>	<ul style="list-style-type: none"> • Motor cars or Commercial vehicles aged more than 10 years shall not be imported into the country • Penalties on over aged vehicles have been abolished • The time allowed for clearing motor vehicles from the ports has been reduced from 120 days to 60 days. All vehicles not cleared by end of 60 days shall be forfeited. • The master or agent of any aircraft or ship or carrier who conveys a motor car or commercial vehicle aged over 10 years into the country shall incur a pecuniary penalty of c25 million on each such over aged vehicle and the vehicle shall be forfeited to the State. • In the case of vehicles imported overland, the importer of a motorcar or commercial vehicle aged over 10 years shall incur a pecuniary penalty of c25 million on each vehicle imported. • Right hand steering motor vehicles are still banned.

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		<p>From 2.5 years to 5 years : 60% of first purchase price</p> <p>Over 5 years : 50% of first purchase price</p>	
Dogs, Cats, Pets	<ul style="list-style-type: none"> Veterinary certificate of good health plus rabies vaccination 10 days max. period prior to arrival. 	<p>If single pet and in owner's possession: free entry.</p> <p>Unaccompanied: documents as removal goods.</p>	No quarantine requirement.
Guns, Ammunitions	<ul style="list-style-type: none"> Police permit required. 		Guns impounded until permit issued.
General remark	<p>Normal household effects, food items, appliances etc. no problems provided they are in quantities reasonable for single family. A quarantine certificate is required for food imported in commercial quantities.</p> <p>Any number of vehicles can be imported provided duties are paid.</p> <p>Food, detergents etc. for one month's use acceptable. Larger quantities will be subject to payment of duties.</p>		<p>Commercial goods valued more than \$ 5,000 require Inspection Certificate.</p> <p>Food & Drugs importation (Inspection Certificate) required regardless of value.</p>