

CUSTOMS AND EXCISE (DUTIES AND OTHER TAXES) ACT, 1995 (ACT 502)

ARRANGEMENT OF SECTIONS

Section

1. Imposition of Duties and Other Taxes.
2. Imposition of Ecowas Duty Rates.
3. Imposition of Import Duties.
4. Imposition of Specific Duty.
5. Imposition of Sales Tax Subject to V.A.T.
6. Special Tax.
7. Concessionary Rates of Duty.
8. Import Duty Exemption.
9. Sales Tax Exemptions.
10. Imposition of Export Duty.
11. Exemption from Export Duty.
12. Imposition of Excise Duties.
13. Relief from Excise Duties.
14. Prohibited Imports.
15. Conditional Prohibitions.
16. Export Prohibitions.
17. Repeal.

THE FIVE HUNDRED AND SECOND

ACT

OF THE PARLIAMENT OF THE REPUBLIC OF GHANA

ENTITLED

CUSTOMS AND EXCISE (DUTIES AND OTHER TAXES) ACT, 1995

AN ACT to provide for the imposition of indirect taxes for the purposes of the Customs, Excise and Preventive (Management) Law 1993 (P.N.D.C.L. 330).

DATE OF ASSENT: 2ND FEBRUARY, 1995

BE IT ENACTED by Parliament as follows—

Section 1—Imposition of Duties and Other Taxes.

The duties, rates and taxes specified in the Schedules to this Act shall be charged and payable as provided under this Act.

Section 2—Imposition of Ecowas Duty Rates.

(1) There is hereby imposed on the goods specified in the Third Column of the First Schedule to this Act an Ecowas Concessionary Duty Rate equal to eighty per centum of the import duty rates specified in the Fourth Column of that Schedule.

(2) The effective date for the application of the Ecowas Concessionary Rates specified in subsection (1) of this section shall be determined by the Minister for Finance.

Section 3—Imposition of Import Duties.

There is hereby imposed on the goods specified in the Third Column of the First Schedule to this Act the rates of import duty specified in relation to those goods in the Fifth Column of that Schedule.

Section 4—Imposition of Specific Duty.

(1) There is hereby imposed on the goods specified in the Third Column of the First Schedule to this Act the rates of specific duty specified in relation to those goods in the Fifth Column of that Schedule.

(2) The Minister for Finance shall periodically review the rates of specific duty specified in subsection (1) of this section when he considers it necessary to do so.

Section 5—Imposition of Sales Tax Subject to V.A.T.

(1) There is hereby imposed on the goods specified in the Third Column of the First Schedule to this Act the rates of Sales Tax specified in relation to those goods in the Sixth Column of that Schedule.

(2) On the imposition of the value added tax on 1st March 1995, subsection (1) of this section shall cease to apply but this provision shall not affect the liability of any person to pay sales tax due under subsection (1) before the imposition of V.A.T.

Section 6—Special Tax.

There is hereby imposed on the goods specified in the Third Column of the First Schedule to this Act the rates of Special Tax specified in relation to those goods in the Seventh Column of that Schedule.

Section 7—Concessionary Rates of Duty.

The goods specified in Chapter 98 of the First Schedule to this Act may be admitted at the corresponding concessionary rates of duty specified in relation to those goods.

Section 8—Import Duty Exemption.

(1) Any person, institution or organisation specified in Part A of the Second Schedule to this Act is hereby exempted from the payment of import duties chargeable on the commodities specified in that Schedule imported by the person, institution or organisation.

(2) The goods specified in Part B of the Second Schedule to this Act may be imported into Ghana without payment of any import duty.

Section 9—Sales Tax Exemptions.

The goods specified in Part C of the Second Schedule to this Act are exempted from sales tax.

Section 10—Imposition of Export Duty.

There is hereby imposed on the goods specified in the Second Column of Part A and B of the Third Schedule to this Act the rates of export duty specified in relation to the goods in the Third Column of that Schedule.

Section 11—Exemption from Export Duty.

(1) Any person, institution or organisation specified in Part A of the Fourth Schedule to this Act shall be exempted from payment of duties chargeable on any goods exported by the person, institution or organisation.

(2) The goods specified in Part B of the Fourth Schedule to this Act may be exported from Ghana without payment of any export duty.

Section 12—Imposition of Excise Duties.

There is hereby imposed on the goods specified in the Second Column of Part A of the Fifth Schedule to this Act the rates of excise duty specified in relation to those goods in the Third Column of that Schedule.

Section 13—Relief from Excise Duties.

Any goods produced or manufactured in Ghana and which are purchased direct from the producer or manufacturer by any of the persons, institutions or organisations specified in Part B of the Fifth Schedule to this Act are hereby exempted from excise duties.

Section 14—Prohibited Imports.

The goods specified in Part A of the Sixth Schedule to this Act shall not be imported into Ghana by any person, institution or organisation.

Section 15—Conditional Prohibitions.

The goods specified in Part B of the Sixth Schedule to this Act shall not be imported into Ghana unless otherwise permitted by an enactment.

Section 16—Export Prohibitions.

Except as specified in Parts A and B of the Seventh Schedule to this Act no goods whose exportation is prohibited under any law in Ghana shall be exported.

Section 17—Repeal.

The Customs, Excise and Preventive Service (Management) (Duties, Rates and Other Taxes) Act, 1994 (Act 476) is hereby repealed.

SCHEDULES

First Schedule Separate Volume

CHAPTER 98

FIRST SCHEDULE AMENDED

A—GOODS ADMISSIBLE AT CONCESSIONARY DUTY RATES WHEN IMPORTED BY MANUFACTURERS APPROVED BY THE COMMISSIONER

Heading No.	H.S. Code	Tariff Description	Import Duty
98.01	9801.00 H00	Cigarette, cigars, snuff and other Unmanufactured Tobacco	10%
98.02	9802.10 B00	Materials of base metal for the manufacture of agricultural implements and machinery	0
	9802.20 W00	All raw materials for manufacture of matchets	0
	9802.30 R00	All raw materials for manufacture of fishing nets	0
	9802.40 L00	Steel wire for hexagonal wire netting	0
98.03		Pharmaceutical Products:	
	9803.00 K00	All raw materials including packing materials for Pharmaceutical products	0
	9803.10 B00	Raw materials for manufacture of Pharmaceutical containers	0
98.04		Pipes and tubes, of plastic materials	
	9804.00 B00	Raw materials for pipes and tubes of plastic	
	9804.10 W00	Plastic granules imported by COCOBOD	0
98.05		Materials of heading No. 38.11	
	9805.00 B01	Materials for mosquito coil	0
	9805.00 B02	Polyethylene materials for the manufacture of mosquito nets	0
	9805.10 N00	Materials for disinfectants, fungicides, weed killers, rat poison etc.	0

98.06		Timber and Natural Products		
	9806.00	W01	Materials for manufacture processing of or prospecting for timber and other natural products	0
98.06		Evaporated Milk		
	9806.00	W02	Materials, including tin plates for the manufacture of evaporated milk	10%
98.06		Corrugated Building Sheets		
	9806.00	W03	Materials for the manufacture of corrugated building sheets	0
98.06		Iron Rods		
	9806.00	W04	Billets, Waste and scrap of iron	0
98.06		Nails		
	9806.00	W05	Wire of iron or steel, not plated or coated	0
98.06		Asbestos products		
	9806.00	W06	Asbestos	0
98.06	9806.00	W07	Other materials for the manufacture of building materials, approved by the Commissioner	0
98.06	9806.00	W08	Other materials, including packaging materials, approved by the Commissioner	10%
98.06		Bicycles and other cycles (including delivery tricycles) not motorised		
	9806.00	W09	Materials for the manufacture or assembly of bicycles	0

B—GOODS ADMISSIBLE AT CONCESSIONARY DUTY RATES WHEN IMPORTED BY ENTERPRISES UNDER THE GHANA INVESTMENT PROMOTION CENTRE ACT, 1994 (ACT 478)

Heading No.	H.S. Code	Enterprise	Tariff Description	Rate of Duty
98.07	9807	Hotels	The following materials in the appropriate quantities: (*)	0
			(i) Refrigerators/Deep freezers	
			(ii) Television Sets	
			(iii) Airconditioners	
			(iv) Public Address System	

- (v) Furnishing including carpets, bedding and fixtures
- (vi) Fans
- (vii) Radio Sets
- (viii) Crockery

98.07 9808 Restaurants, including fast food, chairs with a seating capacity of thirty or more. The following materials, in the appropriate quantities: (*) 0

- (i) Airconditioners
- (ii) Crockery
- (iii) Refrigerators/Deep Freezers
- (iv) Furnishing including carpets

98.09 9809 Local film production and electronic media duly approved by the appropriate authority. The following equipment in the appropriate quantities: (*)

- (i) Transmission apparatus for radio telephones, radio telegraphs, radio or television broadcasting whether or not incorporating reception apparatus
- (ii) Sound recording apparatus
- (iii) Reproducing apparatus
- (iv) Television cameras and accessories

*Note:—The expression "in the appropriate quantities" shall relate to size, number of rooms, sitting capacity etc. plus 10 % margin.

SECOND SCHEDULE

PART A—EXEMPTIONS FOR GOVERNMENT, PRIVILEGED PERSONS, ORGANISATIONS AND INSTITUTIONS

Tariff No. Privileged Persons, Organisation or Institution

F.1 The Head of State of Ghana:

All goods imported or purchased in Ghana by or for the use of the Head of the State of Ghana.

F.2 Diplomatic Missions:

(a) All goods imported by or for the official use of any United Nations, Commonwealth or Foreign Embassy, Mission or Consulate;

(b) On first arrival in Ghana the household and personal effects of any employee of any United Nations, Commonwealth or Foreign Embassy, Mission Consulate, if such employee is not engaged in any other business or profession in Ghana;

(c) All goods imported by or for the use of a permanent member of the United Nations, of the Diplomatic Service of any Commonwealth or Foreign country provided such member is exempted by the Minister for Foreign Affairs from the payment of Customs duties:

Provided that in regard to (a), (b) and (c) above a similar privilege is accorded by such Commonwealth or foreign country to the Ghana representative therein.

F.3 Technical Assistant Schemes:

All goods imported by or on behalf of personnel engaged by an International Agency or under any Technical Assistance Scheme where the terms of the agreement made with the Government of Ghana include exemption from Customs duty.

F.4 British Council:

All goods imported by the British Council which the Commissioner is satisfied are or will be a charge against the funds of the Council and not for resale or for the personal use of the members of the Council.

F.5 The Blind, Deaf and Dumb:

1. Books, publications and documents of all kinds specialised for the use of the blind, deaf or dumb.

2. Other articles specially designed for the educational, scientific or cultural advancement of the blind, deaf or dumb, imported by institution or organisation approved by the Minister for this purpose.

3. Specially designed articles imported by blind, deaf or dumb persons for their educational, scientific or cultural advancement.

F.6 Churches and Religious Bodies:

(a) Altar bread, communion wafers, altar wine, altar frontals, altar linen and vestments excluding choir robes and pulpit gowns.

(b) Machinery for making altar bread and communion wafers, church furniture, church organs and blowers therefor, harmoniums, pianos, guitars and public address system.

F.7 Trade Fairs and Exhibitions:

Exhibits, equipment and all goods of any foreign country imported for exhibition at trade fairs provided that full duties are paid on goods sold or transferred for consumption in Ghana.

F.8 Volta Aluminium Company Limited:

(1) Materials, machinery and equipment, including accessories and parts imported by the Volta Aluminium Company Limited for construction of the smelter to be erected at Tema by such company and thereafter for the maintenance of the smelter.

(2) Alumina and other materials, machinery and equipment including accessories and spare parts imported by such company after construction of the smelter referred to in paragraph (1) for the operation by the company.

(3) Materials, machinery and equipment including accessories and parts imported by such company for the use of any mines operated by the company.

F.9 Volta River Authority:

Machinery and plant for power stations, transmission lines imported for the official use of the Volta River Authority.

PART B—GENERAL EXEMPTIONS

Tariff No. Tariff Description

F.51 Advertising Matter:

(1) Advertising materials, patterns and samples imported not for sale.

(2) Framed posters and reproducing of paintings, drawing, engraving and etching (but not including menu cards and stationery) having on advertisement indelibly printed, engraved or lithographed thereon and imported solely for the purposes of advertising.

F.52 Aircraft Parts and Accessories:

Aircraft, their parts, components and accessories imported for use by an approved airline operator for commercial purpose and provided that the same are imported solely for direct use in the operation of aircraft, the following items and parts and components thereof:

(a) Air-conditioning plant;

(b) Catering equipment;

(c) Engine starting trolleys;

(d) Freight hoists;

(e) Fuelling plants;

(f) Inspection platforms;

(g) Instruments;

(h) Materials for internal or external repair, renovation, decoration or redecoration;

- (i) Passengers gangways;
- (j) Tools (including machine tools) and machinery (other than vehicles).

F.53 Baggage and Effects:

(1) Passengers' baggage the property of and accompanying a passenger but not including goods for sale, barter, exchange or as gifts:

Provided that if a passenger on arrival in Ghana reports in writing in prescribed form to the proper officer that part of his baggage, stating the nature thereof, has been sent in advance or left behind, duty shall not be charged thereon if it is imported into Ghana within two months of the passenger's arrival (or within such further period as the Commissioner may allow) and is such that it would have been free of duty had it been brought with the passengers:

- (a) Wearing apparel and personal effects;
- (b) Binoculars, sports requisites, toys, and articles for household use (such as perambulators, pictures, glassware, linen, cutlery, crockery and plate) which are shown to have been in the personal or household use of the passenger for a reasonable period.
- (c) Photographic film and plates and sound recording tape but not including such materials if imported for the purpose of commercial photography or sound recording;
- (d) Instruments and tools for the personal use of the passenger in his profession or trade, but not including arms, ammunition, motor—vehicles, fabrics in the piece, provisions, stationery, potable or perfumed spirits, tobacco goods, wine, saddlery or any goods imported for the purposes of trade;

Provided that import duty shall not be levied on potable and perfumed spirits not exceeding one reputed pint of each, on wine not exceeding one quart, or on cigars, cheroots, cigarettes snuff or tobacco not exceeding in all one pound in weight imported by a passenger over the age of sixteen years when the quantity of such goods imported by the passenger does not exceed the amount stated above for such goods.

(2) Personal effects, not being merchandise, of Ghanaians dying in places outside the limits of the Administration.

F.54 Educational, Cultural or Scientific Materials:

- (1) Films, filmstrips, microfilms and sound recordings of an educational, scientific or cultural character produced by the United Nations or any of its specialised Agencies.
- (2) Films, filmstrips, microfilms, slides and sound recordings of an educational, scientific or cultural character certified as such under section 9 of the Cinematograph Act, 1961 (Act 76).
- (3) School books, maps, charts, stationery, instruments, vehicles (excluding passenger cars and estate cars), scientific apparatus, appliances, materials and similar requisites, including furniture and other non-consumable equipment for use exclusively in classrooms, workshops, laboratories, housecraft rooms, assembly halls, recreation rooms, dormitories, dining halls or

kitchens and sports and gymnastic equipment (excluding working apparel) imported by or on behalf of schools, approved by the Minister for Education.

(4) Patterns, models and wall charts for use exclusively for demonstrating and teaching purposes in public institutions approved by the Minister for this purpose.

F.55 Foodstuffs:

(1) West African raw foodstuffs and gari but excluding meat, alcoholic beverages and fish.

(2) Fish, fresh, chilled or frozen, caught by Ghanaian owned vessels, trawlers or canoes; fish, salted, in brine, dried or smoked.

F.56 Fishing Floats and Other Fishing Gear Admitted as such by the Commissioner.

F.57 Foodstuffs:

Foods especially prepared and put up for the feeding of infants.

F.58 Deleted.

F.59 Machinery, Plant, Apparatus; Spare Parts:

Machinery, plant, apparatus and spare parts for agricultural purposes.

F.60 Agro Chemicals:

Chemicals imported solely for agricultural purposes and certified as such by the Ministry of Agriculture.

F.61 Jute Bags:

Jute bags imported by COCOBOD or any of its approved agents.

F.62 Gifts:

(1) Gifts and goods of a charitable nature received from established bodies recognised by the Governments of their countries as recommended by the Overseas Gifts Committee, and approved by the Minister for Finance for particular importations;

(2) Gifts and goods of a charitable nature received from other donors as recommended by the Overseas Gifts Committee, and approved by the Minister for Finance for particular importations.

F.63 Packing Materials:

Packing materials bearing the Company's logo, solely for packing local produce for export.

PART C—EXEMPTION FROM SALES TAX

Item No.	Description
1.	Any article imported or purchased in Ghana for the Head of State.
2.	Any article of raw food produced in Ghana.
3.	Any article purchased from a manufacturer, and actually shipped as ship's stores or exported.
4.	School stationery, instruments, scientific apparatus, appliances, materials and similar requisites, including furniture and other non-consumable equipment for use exclusively in the classroom, workshop, laboratory, housecraft room, assembly hall, recreation room, dormitory, dining hall or kitchen, and sports and gymnastic equipment (excluding wearing apparel) imported or purchased by or on behalf of schools approved by the Minister responsible for Education.
5.	Any article imported or purchased from another manufacturer by a manufacturer of goods, as materials solely for the manufacture of such goods and declared as such at the time of importation or purchase.
6.	All goods imported or purchased: <ul style="list-style-type: none">(a) For the official use of any Commonwealth or Foreign Embassy, Mission or Consulate;(b) For the use of a permanent member of the Diplomatic Service of any Commonwealth or Foreign Country, exempted by the Minister responsible for Foreign Affairs from the payment of Customs duties: <p>Provided that in regard to paragraphs (a) and (b) above a similar privilege is accorded by such Commonwealth or Foreign Country to the Ghana representative therein.</p>
7.	Goods imported or purchased by personnel engaged by an International Agency or Technical Assistance Scheme where the terms of the Agreement made with the Government of Ghana include exemption from duties.
8.	Live cattle, sheep and goats approved by the Minister for Agriculture.
9.	Fish, fresh, chilled or frozen, caught by Ghanaian-owned vessels, trawlers or canoe; fish, salted, in brine, dried or smoked.
10.	Fishing floats and other fishing gear.
11.	Plastic bags manufactured by or on behalf of the COCOBOD for agricultural purposes.
12.	Machinery, apparatus, appliances and parts thereof, of the following kinds: <ul style="list-style-type: none">(a) Agricultural and horticultural;

- (b) Marine;
- (c) Mining and dredging;
- (d) Railway and Tramway;
- (e) Industrial including timber; and
- (f) For use in generating electric current.

13. Agro-chemicals:

Chemicals imported solely for agricultural purposes and certified as such by the Ministry of Agriculture.

THIRD SCHEDULE

EXPORT DUTIES

PART A—Domestic goods (i.e. goods grown, produced or manufactured in Ghana)

Tariff	No. Tariff	Description	Rate of Duty
3.1	Cocoa Beans	The rate to be determined by the Minister for Finance and Economic Planning
3.2	Diamonds (rough and uncut diamonds which have been won from the earth in Ghana) excluding any diamonds upon which duty may be levied under the provisions of the Mineral Duty Ordinance, 1952.	Free	
3.3	Kola nut (excluding dried nuts which are in the opinion of the proper officer unfit for human consumption)	Free	
3.4	Timber		
	A. All Curls	Free
	B. Logs in the round or squared	Free
	C. Lumber	Free
3.5	Bauxite (aluminium ore) and aluminium concentrates		Free
3.6	Manganese ore and concentrates	Free
3.7	All other goods grown, produced or manufactured in Ghana		Free
	A. Aviation Turbine Kerosene for	international flights only	The litre \$0.09
	B. Gas oil	The litre \$0.02

C. Other Free

PART B—NON-DOMESTIC GOODS

Tariff No.	Tariff Description	Rate of Duty	Statistical Description
3.50	All goods re-exported	Free	To be classified in accordance with the First Schedule Part A.

FOURTH SCHEDULE

PART A—EXPORT EXEMPTION-NON-DOMESTIC

A—Exemptions for governments, privileged persons, organisations and institutions

Tariff No. Privileged Persons, Organisations or institutions

E.1 The Head of State of Ghana:

All goods exported by the Head of State.

E.2 The Government of Ghana:

All goods exported by the Government of Ghana.

E.3 Diplomatic Missions:

All goods exported by officials of the United Nations, and Commonwealth or Foreign Embassy, Mission or Consulate established in Ghana.

E.4 Technical Assistant Scheme:

All goods exported by personnel engaged in an International Agency or Technical Assistant Scheme in Ghana.

E.5 Government Contracts:

Machinery, plant, materials and rolling stock imported for use in the execution of projects approved by the Ghana Government where their re-exportation exempt from export duties forms part of the terms of contract.

PART B—GENERAL EXEMPTIONS

Tariff No. Tariff Description

E.21 Aircraft or ships' stores:

All goods exported for use as aircraft or ships' stores.

E.22 Antiques:

Antiques (other than spirits or wines) being articles proved to the satisfaction of the Commissioner to have been manufactured or produced more than one hundred years before the date of importation.

E.23 Bank and currency notes, coins and postage stamps.

E.24 Cinematograph films containing pictures for exhibition whether or not developed.

E.25 Cylinders for use or in use, as containers for compressed gas.

E.26 Drawback:

All goods exported on drawback.

E.27 Educational, cultural or scientific material:

(1) Films, filmstrips, microfilms, and sound recording of an educational, scientific or cultural character produced by the United Nations or any of its Specialised Agencies.

(2) Films, filmstrips, microfilms, slides and sound recordings of an educational, scientific or cultural character certified as such under section 7 of the Cinematograph Exhibition Act.

E.28 Exhibits, equipment and all goods previously imported for exhibition in Ghana.

E.29 Passenger's baggage and bona fide personal and household effects.

E.30 Temporary exports:

All goods exported under a re-importation certificate.

E.31 Temporary Imports:

All goods exported after temporary importation under bond.

E.32 Transit and transshipment goods.

FIFTH SCHEDULE

EXCISE DUTIES

PART A—GOODS LIABLE TO EXCISE DUTIES

Tariff No.	Tariff Description	Rate of Excise Duty
------------	--------------------	---------------------

1.	Tobacco Products:	
----	-------------------	--

- A. Cigarette 170.65 per centum of the ex-factory price.
 - B. Cigars 170.65 per centum of the ex-factory price.
 - C. Negrohead The kilogram ¢12.00
 - D. Snuff and other tobacco 170.65 per centum of the ex-factory price.
2. Beer other than indigenous beer:
- A. In bottles 75.8 per centum of the ex-factory price.
 - B. In kegs 75.8 per centum of the ex-factory price.
 - C. Stout 75.8 per centum of the ex-factory price.
3. (1) Waters, table including mineral waters of all description. 50.4 per centum of the ex-factory price.
- (2) Malt drink such as malta 10 per centum of the factory ex-factory price.
- Spirit, including “Akpateshie”:
- A. Distilled or rectified The proof litre ¢22.25
 - B. Blended or compounded 25 per centum of the ex-factory price.
 - C. Other
 - 1. For use solely in laboratories or in the Free compounding of drugs.
 - 2. Denatured to the satisfaction of the 10 per centum of the Commissioner ex-factory price.
 - 3. Akpateshie 20 per centum of the ex-factory price.

PART B—EXEMPTIONS FROM EXCISE DUTIES

Tariff No. Tariff Description

Ex. 1 The Head of State of Ghana:

 All goods purchased from a manufacturer for the use of the Head of State of Ghana.

Ex. 2 Government Contractors:

 All goods purchased from a manufacturer under a duty-free Permit issued by the Minister for Finance by a person under contract to the Government where such exemption from excise duty forms part of the terms of the contract.

Ex. 3 All goods purchased by a manufacturer licensed under the Customs, Excise and Preventive Service Management Law, 1993 (P.N.D.C.L. 330) for the purpose of manufacturing excisable goods.

Ex. 4 All Goods Purchased:

(a) For the official use of any Commonwealth or Foreign Embassy, Mission or Consulate.

(b) For the use of a permanent member of the Diplomatic Service of any Commonwealth or Foreign country, exempted by the Minister responsible for Foreign Affairs from the payment of excise duties:

Provided that in regard to (a) and (b) above a similar privilege is accorded by such Commonwealth or Foreign Country to the Ghana representative therein.

(c) By personnel engaged by an International Agency or Technical Assistance scheme where the terms of the Agreement made with the Government of Ghana include exemption from Excise Duty.

(d) For the official use of the Omnibus Services Authority.

SIXTH SCHEDULE

A—ABSOLUTE PROHIBITIONS

1. Animals and Carcasses Infected with Disease:

Animals or carcasses infected with disease within the meaning of the Disease of Animals Act, 1961 (Act 83) or any part of such animals or carcasses.

2. Beads of Inflammable Celluloid:

Beads composed of inflammable celluloid or other similar substances.

3. Coffee, Raw, Imported Overland:

Raw coffee imported overland or by inland waterways.

4. Coin not up to Standard:

Coin current in any foreign country or any money purporting to be such, not being of the establishment standard in weight and fineness.

5. Food Contaminated:

Meat, vegetables, and other provisions declared by a Health Officer as unfit for human food.

6. Knuckle Dusters and life Preservers:

Knuckle dusters and life preservers.

7. Literature, Scandalous:

Books newspapers and printed matter which in the opinion of the Commissioner (subject to any directions of the Head of State of Ghana) are defamatory, scandalous or demoralising.

8. Money, Base or Counterfeit:

Base or counterfeit coin or counterfeit notes of any country.

9. Obscene Articles:

Indecent or obscene prints, paintings, photographs, books, cards, lithographic or other engravings, or any other indecent or obscene article.

10. Weapons, Dangerous:

Knives such as flick knives and paper knives which in the opinion of the Inspector General of Police are considered to be dangerous weapons.

11. Goods Prohibited by any Law:

All other goods the importation of which is prohibited by any law in Ghana.

PART B—CONDITIONAL PROHIBITIONS

1. Coins, Gold:

Gold coins current in the United Kingdom, except under licence of the Minister for Finance and Economic Planning.

2. Diamonds:

Rough or uncut diamonds, except under licence of the Minister for Finance and Economic Planning.

3. Films, Cinematograph:

Cinematograph films, except at the port of Tema, Takoradi or Accra Airport. Provided that this prohibition shall not apply in the case of films which the Commissioner is satisfied are intended solely for exhibition in private premises to which the public are not admitted on payment or otherwise.

4. Goods Bearing Designs in Imitation of Money:

All goods which bear a design in imitation of any currency or bank note or coin in current use in Ghana or elsewhere, except under licence of the Minister for Finance and Economic Planning.

5. Goods Imported Contrary to Customs Laws:

All goods not imported in an aircraft or in a steamship except such as may be imported in accordance with any regulations relating to the control of boats or to the importation of goods overland or by inland waters.

6. Goods Regulated by any Law:

All goods the importation of which is regulated by any law in Ghana except in accordance with such law.

7. Handcuffs:

Handcuffs, except under licence of the Minister for Finance and Economic Planning.

8. Machines for Duplicating Keys:

Machines for duplicating keys, except under licence of the Minister for Finance and Economic Planning.

9. Milk Deficient in Milk Fat:

Milk, condensed or evaporated, containing less than eight per centum by weight of milk fat, and dried milk or milk powder containing less than twenty-six per centum by weight of milk fat:

Provided that this prohibition shall not apply to skimmed milk imported in containers clearly marked in such a manner as to be easily distinguished from containers of full cream milk, and admitted as such by the Commissioner;

Provided further that the Commissioner may admit any particular consignment of condensed or evaporated milk having a lower fat content than eight per centum by weight of milk fat which he is satisfied is a consignment of full cream condensed or evaporated milk.

10. Nets and Traps for Animals:

Nets, gins, traps snares, spring-guns, missiles containing explosives, apparatus for setting guns and all similar or other mechanical engines or appliances including any parts thereof or accessories thereto designed, calculated or intended to be used or capable of being used to capture, injure or destroy any animal:

Provided that no gin or trap or similar article shall be deemed hereby to be prohibited to be imported solely by reason of the fact that it has jaws, if such are not capable of being opened to a greater width than four inches measured at the widest part.

Provided further that such articles may be imported with the approval of the Commissioner on specific occasions if required for scientific purposes on condition that they are either destroyed or exported from Ghana after they have been used for the scientific purposes aforesaid:

Provided finally that the decision of the Commissioner shall be conclusive in any dispute which may arise as to what is to be considered a prohibited import within the meaning of this time.

11. Paper, Airmail Printing:

Airmail photographic printing paper, except under licence of the Commissioner.

12. Press, Rotary Ticket Printing:

Reel-fed rotary ticket printing presses, except under licence of the Minister for Finance and Economic Planning.

13. Spirits of Certain Kinds and Strengths:

Spirits of the following descriptions:

- (a) Spirits containing essential oils or chemical products such as thujone, star anise, benzoic aldehyde, salicylic esters, hyssop, absinthe or other substances in such proportions as the Commissioner may in his absolute discretion deem to be injurious to health.
- (b) Brandy, rum or whisky unless proved to the satisfaction of the Commissioner to have been stored in the wood for a period of not less than three years prior to importation.
- (c) Spirits containing more than 65 per centum of absolute alcohol as ascertained by Tralles' alcoholometer other than medicated, perfumed or methylated spirits, accepted as such by the Commissioner, except under licence from Commissioner and except in accordance with the condition of such licence.

14. Weapons for Discharge of Noxious Liquids:

Weapons of any description which in the opinion of the Commissioner are designed for the discharge of any noxious liquids, gas or other similar substance and any ammunition containing or in the opinion of the Commissioner designed or adapted to contain any noxious liquid, gas or other similar substance, except under licence of the Minister for Finance and Economic Planning.

SEVENTH SCHEDULE

EXPORT PROHIBITIONS

PART A—ABSOLUTE PROHIBITIONS

1. Goods Prohibited by any Law:

All goods the exportation of which is prohibited by any law in Ghana.

PART B—CONDITIONAL PROHIBITIONS

1. Goods Exported Contrary to Customs Laws:

All goods not exported in an aircraft or in a steamship exempt such as may be exported in accordance with any regulations relating to the control of boats or to the exportation of goods overland or by inland waters.

2. Goods Regulated by any Law:

All goods the exportation of which is regulated by any law in Ghana except in accordance with such law.

Date of Gazette Notification: 11th August, 1995.

