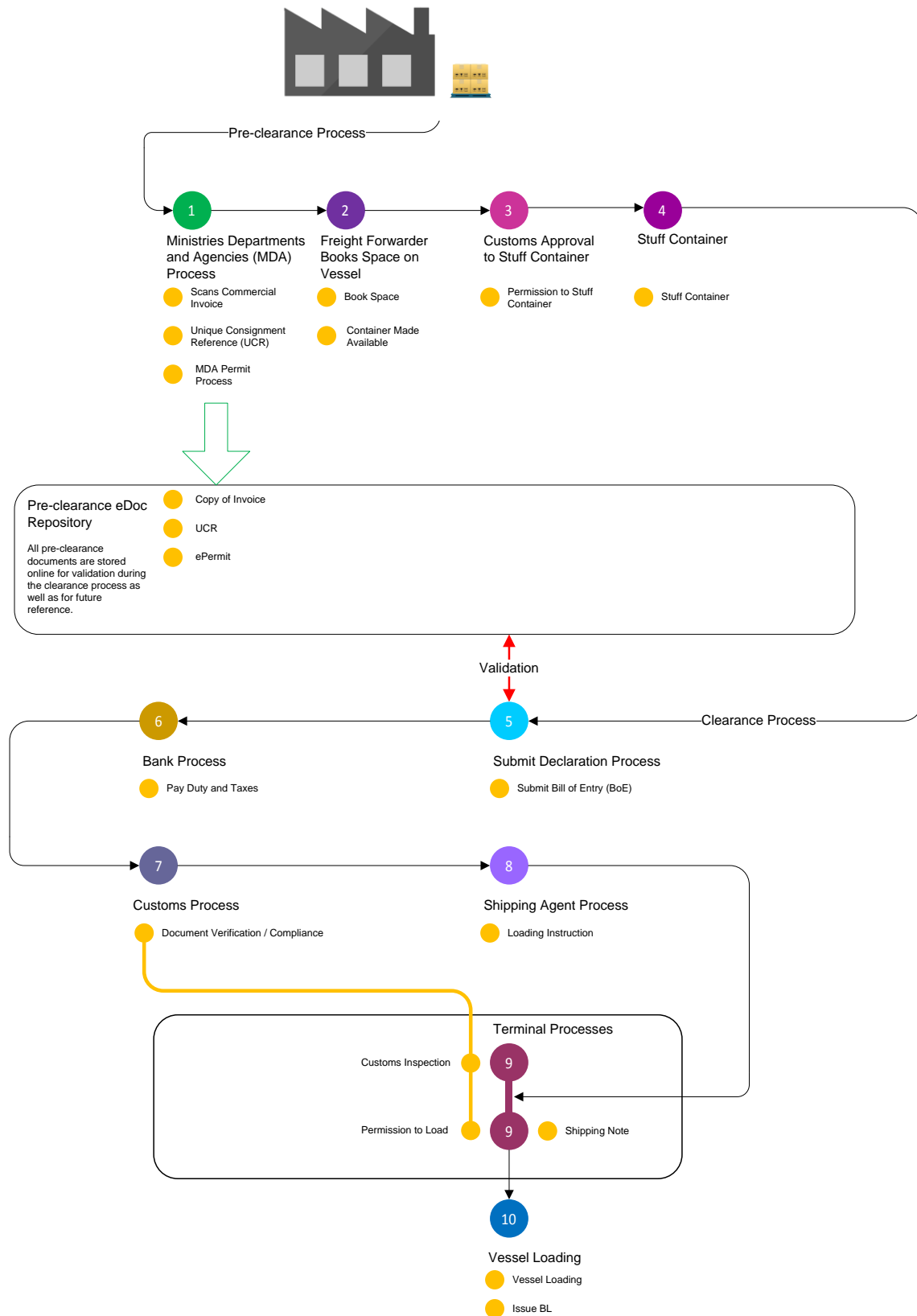


Export Process - Sea

High Level Process



1 **MDA e-Permit Sub-Process**

Introduction

Three Ministries Departments and Agencies (MDAs) issue export e-Permits through the Ghana Single Window controlling different aspects of the importation process. These MDAs are listed below

1. Energy Commission – Exports of Charcoal
2. Ghana National Chamber of Commerce – Export Certificate of Origin for Ghanaian Products
3. Timber Industry Development Division - Export of Timber and Wood Products

High Level Process Description

The MDA Sub-process contains 6 basic steps:

1. MDA Declarant scans required supporting documents (Commercial Invoice)
2. MDA Declarant creates and submits a Unique Consignment Reference (UCR) and submits
3. The UCR is auto-approved by the system and a copy sent to Customs
4. MDA Declarant creates and submits all necessary e-Permits
5. If necessary the MDA Declarant pays MDA Fees through an approved partner bank
6. The e-Permit is approved (either manually or automatically depending on process) and a copy is automatically sent to Customs. The approval given may be a 'Final Approval' or a 'Provisional Approval'. If 'Provisional Approval' is granted the cargo must be inspected prior to 'Final Approval'

Components

UCR Component

The Unique Consignment Reference (UCR) is an electronic reference document used to uniquely identify an Export Consignment. It should be created as early as possible during the export process - normally as soon as exporter and importer have agreed sale. It is a pre-cursor of all other documents created for a consignment .

The process contains 5 basic steps:

- i. The MDA Declarant scans required supporting documents (Commercial Invoice)
- ii. MDA Declarant create the UCR and attaches the scanned documents
- iii. MDA Declarant submits the UCR
- iv. The UCR is automatically approved
- v. A copy of UCR is sent to Customs

e-Permit Component

e-Permits control different product types, export e-Permits are issued by three Ministries Departments and Agencies (MDAs) through the Ghana Single Window. To obtain an e-Permit you should complete 5 steps:

- i. Select the Unique Consignment Reference (UCR) created for the consignment
- ii. Submit e-Permit information to MDA
- iii. Pay for e-Permit Fee (if necessary) through an authorised bank
- iv. Obtain e-Permit Approval from MDA

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- v. Copy of e-Permit is sent to Ghana Customs Management System

2 Shipping Agent / Freight Forwarder Sub-Process

Introduction

The Shipping Agent / Freight Forwarder Sub-process is concerned with the booking of space on a departing vessel and the provision of a container or containers into which the goods to be exported may be packed.

High Level Process Description

The Shipping Agent / Freight Forwarder Sub-process contains 4 basic steps:

1. The Freight Forwarder books space with a Shipping Agent on a departing vessel
2. The Freight Forwarder pre-pays for the space and a container deposit (if financial terms require this)
3. The Shipping Agent releases the container(s) to the Freight Forwarder
4. The Freight Forwarder transports the container to the place of loading

3 Customs Approval to Stuff Container

Introduction

Customs Approval is required prior to stuffing of container at customer premises.

High Level Process Description

The Customs Approval to Stuff Container Sub-process contains 2 basic steps:

1. The Freight Forwarder requests permission from Customs to stuff the container(s)
2. Customs approves the stuffing of the container

4 Stuff Container

Once Customs Approval is given the Freight Forwarder may arrange stuffing of container.

5 Submit Declaration Sub-Process

Introduction

The Bill of Entry (BoE) is a declaration by a Customs Declarant of the exact nature, precise quantity and value of goods that are to be exported from Ghana. Registered Customs Declarants operating in Ghana may submit an e-BoE through the Ghana Single Window to Ghana Revenue Authority Customs Division ('Customs').

High Level Process Description

The Submit Declaration Sub-process contains 3 basic steps:

- i. The Customs Declarant ensures that all necessary pre-clearance documentation has been processed
- ii. The Customs Declarant submits a Bill of Entry (BoE) to Customs.
- iii. The duty and taxes payable are automatically calculated and a risk level assigned based on the information contained in the BoE:

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- a. Low risk BoEs are automatically routed for 'green channel' processing (Customs Document Verification after which approval for clearance may be made immediately)
- b. Higher risk BoEs are automatically routed 'amber or red channel' processing (Customs Compliance followed by cargo inspection)

6 Bank Sub-Process

Introduction

The Duties and Taxes payable are automatically calculated at the time of submission of the Bill of Entry (BoE). Payment must be made before further processing can take place and may be made through an authorised bank.

High Level Process Description

The payment process contains 4 basic steps:

1. The Customs Declarant submits a Bill of Entry (BoE) to Customs at which time the duty and taxes payable are automatically calculated
2. Payment may be made in the form of either cash or bank draft at one of two authorised banks:
 - a. Ecobank
 - b. Ghana Commercial Bank
3. The bank confirms receipt of the payment and issues an official receipt for the full amount
4. The BoE status is updated to paid and is routed to Customs Document Verification / Compliance for the next stage of the process

7 Customs Clearance Sub-Process

Introduction

Customs Clearance is the process by which goods are granted permission by the Ghana Revenue Authority Customs Division ('Customs') to enter or leave Ghana's Customs Territory. All documentation necessary for this process may be submitted electronically through the Ghana Single Window by a registered Customs Declarant (frequently referred to as a 'Clearing Agent').

High Level Process Description

The Customs Clearance Sub-process contains 3 basic steps:

1. Customs carries out a review of submitted documents. The nature of the process varies depending on risk level:
 - a. Low risk BoEs undergo 'Document Verification' after which approval for clearance may be made immediately
 - b. Higher risk BoEs undergo 'Compliance' after which cargo examination is mandatory
2. Customs carries out cargo examination (if required by risk level)
3. Customs approves the cargo clearance and Permission to Load is given to the Shipping Agent that they may proceed with loading the vessel

Components

Customs Document Verification / Compliance Component

Customs Document Verification / Compliance both consist of a review of Bill of Entry (BoE) and associated pre-clearance documentation. The distinction between Document Verification and Compliance is due to the Risk level assigned to the BoE at the time of its submission to Customs. The Risk level determines the routing of the BoE within Customs as follows:

- Low risk BoEs are routed for 'Document Verification' after which approval for clearance may be made immediately
- Higher risk BoEs are routed for 'Compliance' after which cargo examination is mandatory

The Customs Document Verification / Compliance Sub-process contains 3 basic steps:

- i. Customs reviews the Bill of Entry (BoE) and associated pre-clearance documentation
- ii. Customs makes a decision on further processing:
 - a. If the BoE is routed for 'Document Verification' Customs may either:
 - i. Approve the BoE for immediate clearance
 - ii. Approve the BoE but escalate it for cargo examination
 - iii. Query the BoE
 - iv. Reject the BoE
 - b. If the BoE is routed for Compliance Customs may either:
 - i. Approve BoE for cargo examination
 - ii. Query the BoE
 - iii. Reject the BoE
- iii. In cases where the BoE is Not Approved the Customs Declarant must either:
 - a. Submit additional information to answer the Query
 - b. Re-submit the BoE to address the issues identified in the Rejected BoE

Customs Examination Component

Customs Examination consists of either a physical or non-intrusive inspection of the cargo to verify that it is consistent with the information declared on the Bill of Entry (BoE).

The Customs Examination Sub-process contains 6 basic steps:

- i. The Cargo Terminal locates cargo and places it for physical examination
- ii. The Customs Examination Officer examines the cargo
- iii. The Customs Examination Officer makes a decision on further processing:
 - i. Approve the BoE for immediate clearance
 - ii. Flag an issue
- iv. If the BoE is approved for immediate clearance a 'Permission to Load Message' is created to notify the Shipping Agent that they may proceed with loading the vessel
- v. In cases where the BoE is Not Approved the Customs Declarant must either:
 - a. Submit additional information to answer the issue
 - b. Re-submit the BoE to address the issues identified in the rejected BoE
- vi. In cases of serious discrepancy a Customs Offence Report (COR) may be raised

8 Shipping Agent Sub-Process

Introduction

The Shipping Agent Sub-process is concerned with the loading of the cargo onto the departing vessel.

High Level Process Description

Shipping Agent Sub-process contains 7 basic steps:

1. The Customs Declarant requests the loading by the Shipping Agent
2. The Shipping Agent checks verifies that Customs has given permission to load
3. The Shipping Agent calculates any charges due
4. The Customs Declarant pays the charges
5. The Shipping Agent issues a Load Instruction to inform the Cargo Terminal that they may release the cargo for loading
6. If the cargo is to be subject to Examination at the Cargo Terminal a representative of the Shipping Agent is required to be present to ensure cargo integrity.
7. Once Examination is complete the Cargo Terminal loads the cargo onto the vessel
8. The Shipping Agent issues a Bill of Lading

9 Cargo Terminal Sub-Process

Introduction

The Cargo Terminal Sub-process is concerned with the physical release of the cargo from secure storage at the Cargo Terminal. The Cargo Terminal is not permitted to release cargo until it has received loading instructions from the Shipping Agent

High Level Process Description

The Cargo Terminal Sub-process contains 8 basic steps:

- i. The Shipping Agent issues a Load Instruction indicating that the cargo may be loaded
- ii. The Cargo Terminal verifies the Load Instruction and calculates its Terminal Charges
- iii. The Customs Declarant pays the Terminal Charges
- iv. If required the Cargo terminal moves the cargo so that it may be inspected
- v. The Cargo is inspected by Customs and any mandated Ministry, Department and Agency (MDA)
- vi. The Cargo Terminal issues a Waybill
- vii. The Cargo Terminal loads the cargo