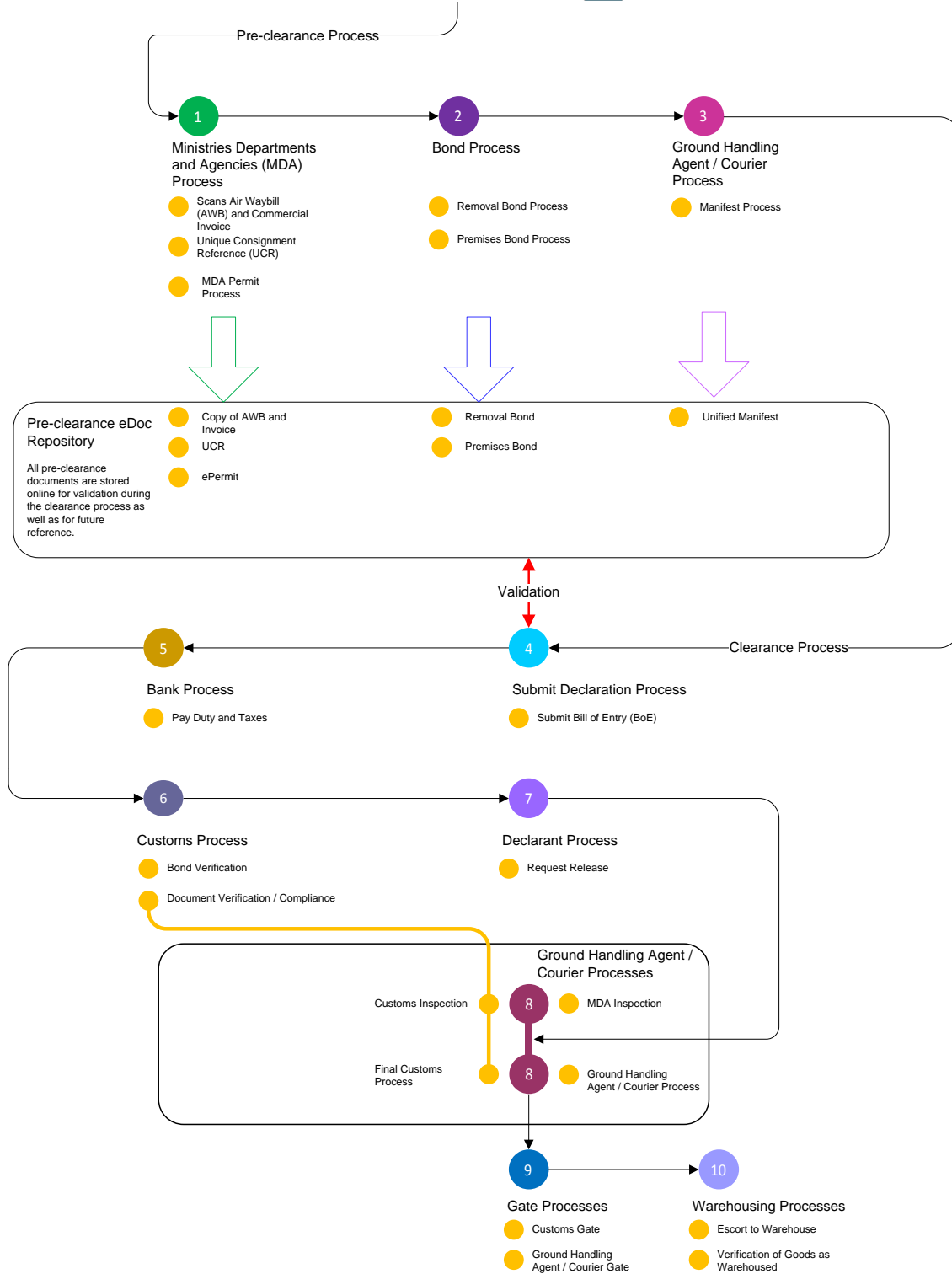


Warehousing Process - Air

High Level Process



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

Introduction

Some 11 Ministries Departments and Agencies (MDAs) issue e-Permits through the Ghana Single Window controlling different aspects of the importation process. These MDAs are listed below

1. Animal Production Directorate – Imports of Livestock Feed, Feed Ingredients and other Animal Production Inputs
2. National Petroleum Authority - Imports of Lubricants, LPG and LPG Vessels
3. Energy Commission – Exports of Charcoal
4. Ghana National Chamber of Commerce – Export Certificate of Origin for Ghanaian Products
5. Plant Protection And Regulatory Services – Import of Soil, Plant, Plant Products and Fertilizer
6. Food and Drugs Authority - Import of Food, Drugs, Cosmetics, Medical Devices and Household Chemicals
7. Ghana Standards Authority - Import of High Risk Goods
8. Veterinary Services Department - Import of Animal and Animal Products
9. Timber Industry Development Division - Export of Timber and Wood Products
10. Environmental Protection Agency – Import of Industrial Chemicals, Pesticides, Granules, Fertilizer, Priority Chemicals, Precursors, Meat and Mercury
11. National Communications Authority - Import of Telecommunications and Broadcasting Equipment

High Level Process Description

The MDA Sub-process contains 6 basic steps:

1. MDA Declarant scans required supporting documents (Air Waybill and 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 Import Consignment. It should be created as early as possible during the import process - normally as soon as exporter and importer have agreed sale. It is a pre-cursor of all other documents created for a consignment (e-Permits, e-Exemptions, e-Import Declaration Form (e-IDF) and Customs Declarations).

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The process contains 5 basic steps:

- i. The MDA Declarant scans required supporting documents (Bill of Lading and 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, they are issued by eleven 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
- v. Copy of e-Permit is sent to Ghana Customs Management System

2 Warehouse Bond Sub-Process

Introduction

Customs warehousing is the procedure under which imported goods are stored under customs control in a Bonded Warehouse without payment of taxes and under customs control until the goods are entered for home consumption (and taxes are paid) or until such goods are re-exported or otherwise disposed of.

Bonded Warehouse Requirements

The Bonded Warehouse must be approved and licensed by Ghana Revenue Authority Customs Division as follows:

1. The Warehouse Operator must submit an application form (C. 66) to Customs together with a plan of the proposed warehouse, showing its relation to other buildings.
2. Customs will physical inspect the facility to ensure that it is:
 - a. safe, secure, waterproof and rat-proof.
 - b. suitable as regards proximity to other buildings
 - c. fitted with adequate light and suitable ventilators
 - d. fitted with doors capable of being fastened with revenue locks. Only one door should be locked from the outside and this should open into a public road.
 - e. Windows should be barred and fitted with shutters.
3. The Warehouse Operator must pay a license fee of \$2,000 (valid for 1 year)
4. Customs issues a license (form C.24)
5. This license is renewable annually at a cost of \$600
6. The Warehouse Operator must mark the Warehouse with an allocated number next to the principal
7. The Warehouse Operator must arrange a 'Premises Bond' (C.B. 6) covering the value of the suspended duty and taxes on the goods warehoused

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Security Bond Requirements

The Owner of the cargo to be warehoused must ensure that the following Bonds have been organised before clearance may commence:

1. Premises Bond (CB.6) - covering the total value of the suspended duty and taxes on the goods held in the designated warehouse
2. Removal Bond (CB.7 or 8) - covering the total value of the suspended duty and taxes on the goods to be removed from the port to the warehouse

High Level Process Description

The Warehouse Bond Sub-process contains 5 basic steps:

1. The Customs Declarant arranges a Removal Bond with an Insurance Company and
2. The Customs Declarant obtains a copy of the Premises Bond from the Warehouse Operator
3. The Customs Declarant submits copies of the Bonds to the Customs 'Bond Seat'
4. The Customs 'Bond Seat' verifies that the Bonds are valid and of sufficient value to cover the transaction
5. The Customs 'Bond Seat' approves the Bonds for the transaction - customs clearance may now proceed

3 Manifest Sub-Process

Introduction

The Manifest Sub-process is concerned with the creation of a Unified Manifest – a comprehensive listing of all goods comprising the cargo of the aircraft. It is created from a number of constituent parts, all submitted through the Ghana Single Window:

1. The Master Manifest submitted by the Ground Handling Company / Courier representing the Carrier
2. The Master Manifest(s) submitted by Ground Handling Company / Courier representing the Co-loaders
3. Supplementary Manifests submitted by Ground Handling Company / Courier covering additional cargo omitted from their original Master Manifest
4. Amendment Manifests submitted by Ground Handling Company / Courier to correct / update earlier Manifest submissions

As the Unified Manifest is created it is automatically distributed Ghana Revenue Authority Customs Division ('Customs') and other mandated organisations in Ghana.

High Level Process Description

The Manifest Sub-process contains 8 basic steps:

1. The Ground Handling Company / Courier representing the Carrier submits the Impending Arrival Report (IAR) prior to aircrafts arrival
2. A "Rotation Number" is generated
3. Any Ground Handling Company / Courier with cargo on the aircraft may submit their manifest by referencing the Rotation Number. The Master Manifest contains a list of Air Waybills (AWBs) – each one covering a consignment for an Importer or consolidated cargo for a Freight Forwarder

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4. As Ground Handling Company / Courier submit the Master Manifests containing their cargo a “Unified Master Manifest” is created containing a full list of AWBs on the aircraft
5. In cases where cargo is omitted from the original Master Manifest the Ground Handling Company / Courier may submit additional AWBs on a Supplementary Manifest (this must be approved by Customs)
6. In cases where the submitted Manifest contains errors the Ground Handling Company / Courier may make corrections by submitting a Manifest Amendment (this must be approved by Customs)
7. The Manifest is automatically distributed to Customs and other mandated Third Parties
8. The Carrier's Agent Submits the Actual Arrival Report (AAR) to confirm aircraft's actual arrival

Components

Impending Arrival Report Component

The Impending Arrival Report IAR is an electronic alert of the impending arrival of an aircraft. It is a pre-cursor to the submission of all other Manifest documentation (Actual Arrival Report, Master Manifest, Supplementary Manifest and Amendment Manifest).

The Ground Handling Company / Courier creates the IAR as follows:

- i. Ground Handling Company / Courier submits the IAR
- ii. IAR is automatically approved

Master Manifest Component

The Master Manifest is a listing of the goods comprising the cargo of an aircraft; it is normally submitted in advance of the arrival of a vessel at an airport in Ghana. A registered Ground Handling Company / Courier operating in Ghana may submit an e-Manifest through the Ghana Single Window to Ghana Revenue Authority Customs Division ('Customs') and other mandated organisations in Ghana.

The Master Manifest Sub-process contains 4 basic steps:

- i. The Impending Arrival Report (IAR) submitted prior to vessel's arrival contains a number of important pieces of information:
 - a. Aircraft Details
 - b. ETA
 - c. ETD
 - d. List of Ground Handling Companies / Couriers with cargo on the aircraft
 - e. A “Rotation Number” used as reference to uniquely identify the arrival
- ii. Any Ground Handling Company / Courier listed in the IAR as having cargo on the vessel may submit their Master Manifest by referencing the Rotation Number. The Manifest contains a list of Master Air Waybills (MAWB) – each one covering a consignment for an Importer or a consolidated cargo for a Freight Forwarder
- iii. As Ground Handling Companies / Couriers submit the Master Manifests containing their cargo a “Unified Master Manifest” is created containing a full list of MAWBs on the vessel
- iv. The Manifest is automatically distributed to Customs and other mandated Third Parties

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Amend Manifest Request Component

An Amend Manifest Request may be submitted through the Ghana Single Window in order to update or correct a previously submitted Manifest. Only the Ground Handling Company / Courier that submitted the original e-Manifest may submit an amendment request and it is subject to approval by Ghana Revenue Authority Customs Division ('Customs').

The Manifest Amendment Request process contains 5 basic steps:

- i. The Ground Handling Company / Courier selects the e-Manifest and Air Waybill (AWB) to be corrected / updated and enters the reason for the Manifest Amendment Request
- ii. The Ground Handling Company / Courier corrects / updates the relevant fields and submits the Manifest Amendment Request
- iii. The Ground Handling Company / Courier makes the necessary fee payment at any authorised bank
- iv. Customs approves the Manifest Amendment Request
- v. The Unified Manifest is updated accordingly and automatically distributed to Customs and other mandated Third Parties

Supplementary Manifest Component

A Supplementary Manifest submitted may be submitted through the Ghana Single Window by a Ground Handling Company / Courier to cover additional cargo omitted from a previously submitted Manifest. Only the Ground Handling Company / Courier that submitted the original Manifest may submit a Supplementary Manifest and it is subject to approval by Ghana Revenue Authority Customs Division ('Customs').

Supplementary Manifest process contains 5 basic steps:

- i. The Ground Handling Company / Courier selects the original e-Manifest
- ii. The Ground Handling Company / Courier adds the omitted Air Waybills (AWB) and submits the Supplementary Manifest
- iii. The Ground Handling Company / Courier makes the necessary fee payment at any authorised bank
- iv. Customs approves the Supplementary Manifest
- v. The Unified Manifest is updated accordingly and automatically distributed to Customs and other mandated Third Parties

Customs Manifest Approval Component

All submitted House Manifests, Supplementary Manifest and Amend Manifest Requests require the payment of a process fee and are subject to Customs Approval.

The Customs Manifest Approval process contains 5 basic steps:

- i. The Ground Handling Company / Courier submits one of the following to Customs for approval:
 - a. Supplementary Manifest
 - b. Manifest Amendment Request
- ii. The Ground Handling Company / Courier pays the specified fee at an authorised bank

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- iii. Customs approves or rejects the Supplementary Manifest / Manifest Amendment Request
- iv. In cases of approval the Unified Master Manifest is updated and automatically distributed to Customs and other mandated Third Parties
- v. In cases of rejection the Ground Handling Company / Courier must make any required changes and re-submit the Supplementary Manifest / Manifest Amendment Request

Actual Arrival Report Component

The Actual Arrival Report (AAR) is an electronic confirmation of the actual arrival of an aircraft.

The Ground Handling Company / Courier creates the AAR as follows:

- i. Select existing Impending Arrival Report (IAR)
- ii. Update details and submit the AAR
- iii. AAR is automatically approved

4 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 have landed in 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:
 - 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)

5 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.

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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

6 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 6 basic steps:

1. Customs Bond Seat verifies that necessary Premises and Removal Bonds are in place
2. 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
3. A 'Release Message' is created to notify the Shipping Agent that they may proceed with the processing of the Delivery Order
4. Customs carries out cargo examination (if required by risk level)
5. Customs approves the cargo clearance and a 'Delivery Allowed Message' is generated to notify the Ground Handling Company / Courier that cargo may be released
6. Customs Preventive Section carries out Exit Verification before cargo physically exits the airport

Components

Bond Verification

Customs Bond Seat verifies that both the Premises and Removal bonds are in place.

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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 4 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 Approved messages are generated to notify third parties of the outcome:
 - a. If the BoE is approved a 'Release Message' is created to notify the Ground Handling Company / Courier that they may proceed with their processes
 - b. If the BoE is also approved for immediate clearance a 'Delivery Allowed Message' is also generated to notify the Ground Handling Company / Courier that cargo may be released
- iv. 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 Ground Handling Company / Courier locates cargo and places it for 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

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- iv. If the BoE is approved for immediate clearance a 'Delivery Allowed Message' is also generated to notify the Ground Handling Company / Courier that cargo may be released
- 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

Delivery Allowed Component

When a BoE is approved for clearance by Customs a 'Delivery Allowed Message' is generated to notify the Ground Handling Company / Courier that the cargo may be released.

The Delivery Allowed Message may be generated under the following circumstances:

- i. BoE is approval for immediate clearance following Customs Document Verification
- ii. BoE is approved for clearance following Customs Examination

Customs Preventive Exit Verification Component

Prior to exit from the Airport cargo is subject to Exit Verification by Customs Preventive Section, this consists of a final review of documentation to ensure that all is in order.

The Customs Preventive Exit Verification Sub-process contains 3 basic steps:

- i. The driver of a vehicle conveying cargo out of the Airport reports to Customs Preventive Section for Exit Verification
- ii. Customs Preventive Section performs a documentary review and may also wish to perform a physical verification of the cargo
- iii. Customs Preventive Section approves the cargo for exit through the gate

7 Request Release Sub-Process

Introduction

The Customs Declarant requests that the Ground Handling Company / Courier commences the process to release the cargo from its custody. The request must be accompanied by a valid Air Waybill (AWB) covering the consignment which effectively proves that the Customs Declarant has the right to clear the goods on behalf of the legitimate owner of those goods.

High Level Process Description

The process contains 3 basic steps:

- 1 Declarant requests release from Ground Handling Company / Courier
- 2 Declarant submits a AWB to support request
- 3 The Shipping Agent verifies that the AWB is valid

8 Ground Handling Agent / Courier Sub-Process Sub-Process

Introduction

The Ground Handling Company / Courier Sub-process is concerned with the physical release of landed cargo from secure storage. The Ground Handling Company / Courier will only start the release process when it receives a 'Release' notification message from Customs, through the Ghana Single Window, indicating that payment of duty and tax has been received and Customs Compliance has been completed. It is not permitted to physically release the cargo until it has received a second 'Delivery Allowed' notification message from Customs indicating that cargo inspection (if required) has also been completed.

High Level Process Description

The Ground Handling Company / Courier Sub-process contains 8 basic steps:

1. Customs issues a 'Release' notification message indicating that payment of duty and tax has been received and Customs Compliance has been completed
2. The Ground Handling Company / Courier Sub-process check the 'Release' notification and calculates its Handling / Storage Charges
3. The Customs Declarant pays the Handling / Storage Charges to the Ground Handling Company / Courier
4. If required the Ground Handling Company / Courier moves the cargo so that it may be inspected
5. The Cargo is inspected by Customs and any mandated Ministry, Department and Agency (MDA)
6. Upon successful completion of the inspection process Customs issues a 'Delivery Allowed' notification message
7. The Ground Handling Company / Courier issues a Waybill
8. The Ground Handling Company / Courier 'Gates Out' the cargo

Components

Check Release and Handling / Storage Charges Component

Prior to commencing the release process the Ground Handling Company / Courier must receive a 'Release' notification message from Customs, through the Ghana Single Window, indicating that payment of duty and tax has been received and Customs Compliance has been completed. Once the notification is received then the Ground Handling Company / Courier will calculate its Handling / Storage Charges and requests payment from the Customs Declarant.

The process contains 3 basic steps:

- i. Ground Handling Company / Courier verified that a 'Release Message' has been issued by Customs
- ii. The Ground Handling Company / Courier calculates its Handling / Storage Charges
- iii. The Customs Declarant makes payment

Pay Cargo Terminal Charges Component

The Ground Handling Company / Courier, upon receiving the 'Release' notification from Customs, calculates its Handling / Storage Charges and requests payment from the Customs Declarant.

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The process contains 4 basic steps:

- i. The Ground Handling Company / Courier verifies 'Release' notification
- ii. The Ground Handling Company / Courier calculates its Charges
- iii. The Customs Declarant makes payment
- iv. The Ground Handling Company / Courier issues a receipt

Cargo Inspection Component

Prior to release of the goods by the Ground Handling Company / Courier a Cargo Inspection may be required by Customs or a mandated Ministry, Department and Agency (MDA). The Ground Handling Company / Courier must facilitate this process by locating the cargo and making it available for inspection.

The process contains 3 basic steps:

- i. The Ground Handling Company / Courier locates the cargo
- ii. The Ground Handling Company / Courier places the cargo in a designated area for inspection
- iii. The Cargo is inspected by Customs and any mandated Ministry, Department and Agency (MDA)

Ground Handling Company / Courier Waybill Component

A Waybill is issued by the Ground Handling Company / Courier to confirm that all required processes have been completed and all necessary Charges settled. The Cargo will only be permitted to exit the airport freight section if a Waybill has been issued.

The process contains 3 basic steps:

- i. The Ground Handling Company / Courier receives a 'Delivery Allowed' message from Customs to indicate that Cargo Inspection has been completed and results are satisfactory
- ii. The Ground Handling Company / Courier checks that there are no Charges outstanding
- iii. The Ground Handling Company / Courier issues a Waybill

9 Gate Sub-Process

Introduction

The Gate Sub-Process is the final step in the clearance process, it takes place immediately before the cargo exits the Airport.

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Components

Customs Gate Component

As the cargo exits the Airport cargo it is “Gated Out” by Customs Gate, this consists of a check that Customs Preventive Exit Verification has taken place

- i. The driver of a vehicle conveying arrives at the Gate
- ii. Customs Gate checks that Customs Preventive Exit Verification has taken place
- iii. Customs Gate updates the status of the cargo as “Exited Airport”

Ground Handling Company / Courier Gate Component

As the cargo exits the Airport it is “Gated Out” by the Ground Handling Company / Courier Gate – the Waybill is verified and the status of the cargo updated.

The process contains 3 basic steps:

- i. The driver of a vehicle conveying the cargo arrives at the Ground Handling Company / Courier Gate
- ii. Ground Handling Company / Courier Gate checks the Waybill
- iii. Ground Handling Company / Courier Gate updates the status of the cargo as “Exited Airport”

10 Warehousing

Introduction

Cargo exiting the Airport is escorted to the Bonded Warehouse to complete warehousing formalities.

High Level Process Description

Warehousing Sub-process contains 5 basic steps:

1. Customs escorts the goods to the Bonded Warehouse
2. The Warehouse Resident Customs Officer resident officer examines the goods and cross checks against the details in the Bill of Entry
3. The Warehouse Resident Customs Officer approves the entry of the goods into the Warehouse, a copy of the approval is sent to the 'Bond Seat'
4. The Bond Seat discharges the Removal Bond
5. The Warehouse Resident Customs Officer locks the warehouse with a Revenue Lock