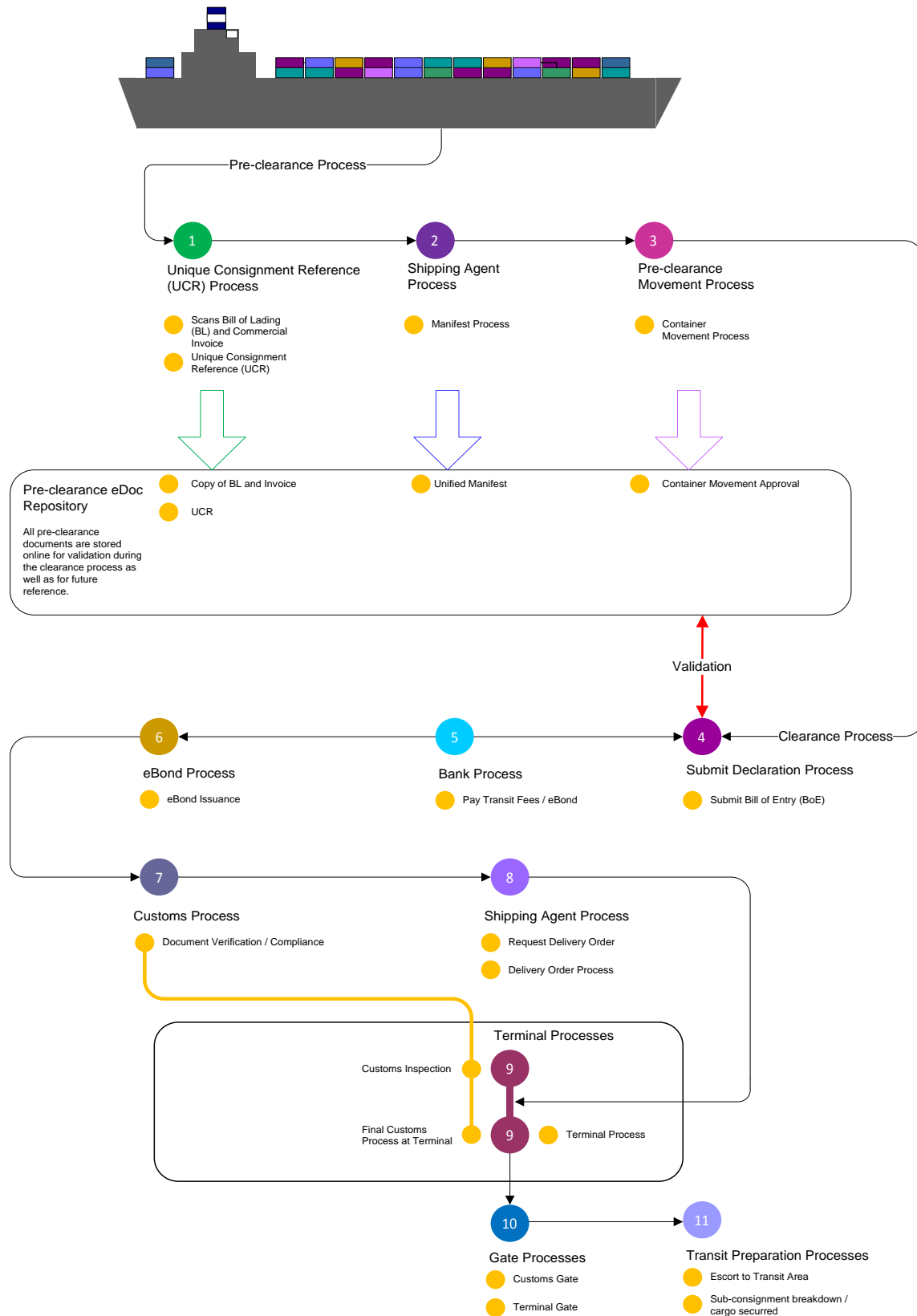


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High Level Process



1 UCR Sub-Process

Introduction

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 .

High Level Process Description

The process contains 5 basic steps:

1. The MDA Declarant scans required supporting documents (Bill of Lading and Commercial Invoice)
2. MDA Declarant create the UCR and attaches the scanned documents
3. MDA Declarant submits the UCR
4. The UCR is automatically approved
5. A copy of UCR is sent to Customs

2 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 vessel. It is created from a number of constituent parts, all submitted through the Ghana Single Window:

1. The Master Manifest submitted by Shipping Agents representing the Carrier
2. The Master Manifest(s) submitted by Shipping Agents representing the Co-loaders
3. Supplementary Manifests submitted by Shipping Agents covering additional cargo omitted from their original Master Manifest
4. Amendment Manifests submitted by Shipping Agents to correct / update earlier Manifest submissions
5. House Manifests submitted by Freight Forwarders to cover consolidated cargo

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

High Level Process Description

The Manifest Sub-process contains 9 basic steps:

1. The Shipping Agents representing the Carrier submits the Impending Arrival Report (IAR) prior to vessel's arrival
2. A "Rotation Number" is generated
3. Any Shipping Agent with cargo on the vessel may submit their manifest by referencing the Rotation Number. The Master Manifest contains a list of Bills of Lading (BLs) – each one covering a consignment for an Importer or consolidated cargo for a Freight Forwarder
4. As Shipping Agents submit the Master Manifests containing their cargo a "Unified Master Manifest" is created containing a full list of BLs on the vessel

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5. In cases where cargo is omitted from the original Master Manifest the Shipping Agent may submit additional BLs on a Supplementary Manifest (this must be approved by Customs)
6. In cases where the submitted Manifest contains errors the Shipping Agent may make corrections by submitting a Manifest Amendment (this must be approved by Customs)
7. In cases where cargo for more than one Importer has been consolidated onto a single BL it must be split into its constituent parts prior to clearance. In this case the Consolidator will submit a House Manifest containing a number of House BLs.
8. The Manifest is automatically distributed to Customs, GPHA and other mandated Third Parties
9. The Carrier's Agent Submits the Actual Arrival Report (AAR) to confirm vessel's actual arrival

Components

Impending Arrival Report Component

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

The Carrier's Shipping Agent creates the IAR as follows:

- i. Carrier's Shipping Agent submits the IAR
- ii. IAR is automatically approved

Master Manifest Component

The Master Manifest is a listing of the goods comprising the cargo of a vessel; it is normally submitted 72 hours prior to the arrival of a vessel at a port in Ghana. Registered Shipping Agents operating in Ghana may submit an e-Manifest through the Ghana Single Window to Ghana Revenue Authority Customs Division ('Customs'), Ghana Ports and Harbours Authority (GPHA) 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 including:
 - a. List of Shipping Agents with cargo on the vessel
 - b. A "Rotation Number" used as reference to uniquely identify the arrival
- ii. Any Shipping Agent 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 Bills of Lading (MBLs) – each one covering a consignment for an Importer or consolidated cargo for a Freight Forwarder
- iii. As Shipping Agents submit the Master Manifests containing their cargo a "Unified Master Manifest" is created containing a full list of MBLs on the vessel
- iv. The Manifest is automatically distributed to Customs, GPHA and other mandated Third Parties

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 Shipping Agent that submitted the original e-Manifest may submit an amendment request and it is subject to approval by Ghana Revenue Authority Customs Division ('Customs').

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The Amend Manifest Request Sub-process contains 5 basic steps:

- i. The Shipping Agent selects the e-Manifest and BL to be corrected / updated and enters the reason for the Amend Manifest Request
- ii. The Shipping Agent corrects / updates the relevant fields and submits the Amend Manifest Request
- iii. Customs approves the Amend Manifest Request
- iv. The Shipping Agent makes the necessary fee payment at any authorised bank
- v. The Unified Manifest is updated accordingly and automatically distributed to Customs, GPHA and other mandated Third Parties

Supplementary Manifest Component

A Supplementary Manifest may be submitted through the Ghana Single Window by a Shipping Agent to cover additional cargo omitted from a previously submitted Manifest. It is subject to approval by Ghana Revenue Authority Customs Division ('Customs').

Supplementary Manifest process contains 5 basic steps:

- i. The Shipping Agent selects the Impending Arrival Report on which the original e-Manifest was submitted. Only Shipping Agent listed in the IAR as having cargo on the vessel may submit a Supplementary Manifest.
- ii. The Shipping Agent adds the omitted Bills of Lading (BLs) and submits the Supplementary Manifest
- iii. Customs approves the Supplementary Manifest
- iv. The Shipping Agent makes the necessary fee payment at any authorised bank
- v. The Unified Manifest is updated accordingly and automatically distributed to Customs, GPHA and other mandated Third Parties

House Manifest Component

A House Manifest is used when several different consignments of cargo have been consolidated onto a single Master Bill of Lading (MBL); details of each consignment are provided by a House Bill of Lading (HBL). The e-House Manifest is submitted, by registered Freight Forwarders, through the Ghana Single Window in order to integrate HBLs into the Unified Master Manifest. Copies are distributed automatically to Ghana Revenue Authority Customs Division ('Customs'), Ghana Ports and Harbours Authority (GPHA) and other mandated organisations in Ghana.

The House Manifest Sub-process contains 5 basic steps:

- i. The Freight Forwarder selects the e-Manifest and MBL containing the consolidated cargo
- ii. The Freight Forwarder submits details of the e-House Manifest containing one or more HBLs
- iii. The Carrier (the Shipping Agent that submitted the MBL) confirms that the MBL belongs to the Freight Forwarder and approves the House Manifest
- iv. The MBL is effectively replaced by the HBLs on the Unified Master Manifest
- v. The Unified Manifest is updated accordingly and automatically distributed to Customs, GPHA and other mandated Third Parties

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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 Freight Forwarder / Shipping Agent submits one of the following to Customs for approval:
 - a. House Manifest
 - b. Supplementary Manifest
 - c. Amend Manifest Request
- ii. The Freight Forwarder / Shipping Agent pays the specified fee at an authorised bank
- iii. Customs approves or rejects the House Manifest / Supplementary Manifest / Amend Manifest Request
- iv. In cases of approval the Unified Master Manifest is updated and automatically distributed to Customs, GPHA and other mandated Third Parties
- v. In cases of rejection the Forwarder / Shipping Agent must make any required changes and re-submit the House Manifest / Supplementary Manifest / Amend Manifest Request

Actual Arrival Report Component

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

The Carrier's Shipping Agent creates the AAR as follows:

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

3 Pre-clearance Movement Sub-Process

Introduction

The Pre-clearance Movement is a process that permits cargo to be moved, under Customs control, from the Cargo Terminal to another location. It may be initiated by either:

1. An Inland Container Depot that wishes to move landed containers to its premises to permit normal clearing to take place
2. An Shipping Agent with a client who needs to remove cargo from the Cargo Terminal for a particular pre-clearance process

High Level Process Description

The Pre-clearance Movement Sub-process contains 3 basic steps:

1. The initiating party submits a request to Customs to remove the cargo from the Cargo Terminal
2. Customs approves the request
3. The cargo is removed to the approved location for subsequent processing

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Components

Cargo Movement Report (CMR)

The Cargo Movement Report (CMR) is a request to move cargo, under Customs control, from the Cargo Terminal to another location. The CMR is submitted, by a registered Inland Container Depot (ICD) through the Ghana Single Window to Ghana Revenue Authority Customs Division ('Customs').

The Cargo Movement Report Process consists of contains 4 basic steps:

- i. The ICD submits to Customs a list of containers / Bills of Lading (BLs) for removal
- ii. Customs approves the request
- iii. The cargo is removed to the ICD
- iv. The ICD issues a Cargo Receipt Confirmation

First Release Request (FRR)

The First Release Request (FRR) is a request to move cargo, under Customs control, from the place Cargo Terminal to another location to enable it to undergo a special pre-clearance process. The FRR is submitted, by a registered Shipping Agent on behalf of the Importer, through the Ghana Single Window to Ghana Revenue Authority Customs Division ('Customs').

The First Release Request Process consists of contains 3 basic steps:

1. The Shipping Agent submits the First Release Request to Customs
2. Customs approves the request
3. The cargo is removed to the specified location

Customs Cargo Movement Approval Component

Both the Cargo Movement Report (CMR) and First Release Request (FRR) are subject to the Customs approval - cargo may not be removed until this is obtained.

The processing of the Customs Cargo Movement Approval contains 4 basic steps:

- i. The Inland Container Depot (ICD) / Shipping Agent submits the Cargo Movement Report / First Release Request to Customs
- ii. Customs approves or rejects the request
- iii. In cases of approval the cargo may be removed from the Cargo Terminal
- iv. In cases of rejection the ICD / Shipping Agent must make any required changes and re-submit the Request

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.

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 eBond Sub-Process

Introduction

One payment has been effected the eBond request is automatically generated and sent to the National Guarantor for Transit Cargo (State Insurance Company - SIC).

High Level Process Description

The eBond process contains 3 basic steps:

1. SIC retrieves the eBond request and reviews it
2. SIC approves the eBond, a copy is automatically sent to Customs
3. SIC prints a copy of the eBond for the Customs Declarant

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 6 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. A 'Release Message' is created to notify the Shipping Agent that they may proceed with the processing of the Delivery Order
3. Customs carries out cargo examination (if required by risk level)
4. Customs approves the cargo clearance and a 'Delivery Allowed Message' is generated to notify the Terminal Operator that cargo may be released
5. Customs Preventive Section carries out Exit Verification before cargo physically exits the port
6. Customs Gate carries out a final verification before recording the 'Gate Out' event

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 4 basic steps:

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- 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 Shipping Agent that they may proceed with the processing of the Delivery Order
 - b. If the BoE is also approved for immediate clearance a 'Delivery Allowed Message' is also generated to notify the Terminal Operator 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 Cargo Terminal locates cargo and either:
 - a. Places it for physical examination or
 - b. Loads it onto a vehicle to permit it to be transported to the scanner for non-intrusive 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 'Delivery Allowed Message' is generated to notify the Terminal Operator 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

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Delivery Allowed Component

When a Bill of Entry (BoE) is approved for clearance by Customs a 'Delivery Allowed Message' is generated to notify the Terminal Cargo Operator that 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 Port 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. An escort will also be organised to convey the vehicle to the Transit Area to complete pre-transit formalities.

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

- i. The driver of a vehicle conveying cargo out of the Port 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

8 Shipping Agent Sub-Process

Introduction

The Shipping Agent Sub-process is concerned with the release of landed cargo by the Shipping Agent through the issuance of a Delivery Order (DO) through the Ghana Single Window. The DO is automatically distributed to the Cargo Terminal and Ghana Ports and Harbours Authority (GPHA) and other mandated organisations in Ghana.

High Level Process Description

Shipping Agent Sub-process contains 7 basic steps:

1. The Customs Declarant requests the issuance of a Delivery Order by the Shipping Agent
2. The Customs Declarant submits the Bill of Lading (BL) to support request
3. The Shipping Agent checks the BL and verifies that Customs has issued a 'Release Message'
4. The Shipping Agent calculates any Shipping Charges due
5. The Customs Declarant pays Shipping Charges
6. The Shipping Agent issues a Delivery Order (DO) to inform the Cargo Terminal that they may release the cargo to the Customs Declarant
7. If the cargo is subsequently subject to Physical Examination at the Cargo Terminal a representative of the Shipping Agent is required to be present to ensure cargo integrity.

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Components

Request Delivery Order Component

The Customs Declarant requests that the Shipping Agent issues a Delivery Order to release the cargo from its custody. The request must be accompanied by a valid Bill of Lading (BL) 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.

The process contains 3 basic steps:

- i. Customs Declarant requests issuance of a Delivery Order by Shipping Agent
- ii. Customs Declarant submits a BL to support request
- iii. The Shipping Agent verifies that the BL is valid

Check Release and Pay Shipping Charges Component

Prior to issuing a Delivery Order Shipping Agent is required to check that a 'Release Message' has been issued by Customs; if this is the case then the Shipping Agent will calculate its Shipping Charges and requests payment from the Customs Declarant.

The process contains 3 basic steps:

- i. Shipping Agent verifies that a 'Release Message' has been issued by Customs
- ii. The Shipping Agent calculates the Shipping Charges
- iii. The Customs Declarant makes payment

Issue Delivery Order Component

The Shipping Agent issues a Delivery Order to release the cargo from its custody, a copy is automatically sent to the Cargo Terminal to inform it of the decision.

The process contains 2 basic steps:

- i. The Shipping Agent issues Delivery Order
- ii. A copy is sent to the Cargo Terminal

9 Cargo Terminal Sub-Process

Introduction

The Cargo Terminal Sub-process is concerned with the physical release of landed cargo from secure storage at the Cargo Terminal. The Cargo Terminal is not permitted to release cargo until it has received the following two notification messages through the Ghana Single Window:

1. Delivery Order from Shipping Agent
2. Delivery Allowed from Customs

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High Level Process Description

The Cargo Terminal Sub-process contains 7 basic steps:

- i. The Shipping Agent issues a Delivery Order (DO) indicating that from its perspective the cargo may be released
- ii. The Cargo Terminal verifies the DO 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 (if necessary)
- v. The Cargo is inspected by Customs and any mandated Ministry, Department and Agency (MDA)
- vi. Upon successful completion of the inspection process Customs issues a "Delivery Allowed" notification message
- vii. The Cargo Terminal issues a Waybill

Components

Check Delivery Order Component

Prior to commencing the release process the Cargo Terminal verifies that a Delivery Order (DO) has been issued by the Shipping Agent.

The process contains 2 basic steps:

- i. Cargo Terminal receives a Delivery Order from the Shipping Agent
- ii. Cargo terminal verifies Delivery Order

Pay Cargo Terminal Charges Component

The Cargo Terminal, upon receiving the Delivery Order calculates its terminal charges and requests payment from the Customs Declarant.

The process contains 4 basic steps:

- i. The Cargo Terminal verifies Delivery Order
- ii. The Cargo Terminal calculates its Charges
- iii. The Customs Declarant makes payment
- iv. The Cargo Terminal issues a receipt

Cargo Inspection Component

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

The process contains 3 basic steps:

- i. The Cargo Terminal locates the cargo
- ii. Depending on the type of inspection the Cargo Terminal either:

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- a. Places the cargo in a designated area for physical inspection
- b. Loads the cargo onto a vehicle for transportation to a scanner for non-intrusive inspection
- iii. The Cargo is inspected by Customs and any mandated Ministry, Department and Agency (MDA)

Cargo Terminal Waybill Component

A Waybill is issued by the Cargo Terminal to confirm that all required processes have been completed and all necessary Charges settled. The cargo will only be permitted to exit the Terminal if a Waybill has been issued.

The process contains 3 basic steps:

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

10 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 Port.

Components

Customs Gate Component

As the cargo exits the Port 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 ensures that an escort has been organised to convey the vehicle to the Transit Area
- iv. Customs Gate updates the status of the cargo as "Exited Port"

Cargo Terminal Gate Component

As the cargo exits the Cargo Terminal it is "Gated Out" by the Terminal Gate – the Cargo Tserminal 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 Terminal Gate
- ii. Terminal Gate checks the Terminal Waybill
- iii. Terminal Gate updates the status of the cargo as "Exited Terminal"

11 Transit Preparation Processes

Introduction

Cargo exiting the Port is escorted to a secure Transit Area to complete pre-transit formalities.

High Level Process Description

Pre-Transit preparation Sub-process contains 10 basic steps:

1. Customs escorts the goods vehicles to the Bonded
2. Customs secures the cargo using electronic tracking seals
3. SIC issues the vehicle with a Transit Sticker
4. Customs records the details of the Transit vehicle, its cargo, sticker and seals in a process known as 'sub-consignment breakdown'
5. Customs prints out the sub-consignment details for each vehicle and provides the Customs Declarant with a copy
6. SIC issues the vehicle with a Transit Logbook
7. Customs "Gates Out" the vehicle as it commences its transit
8. The Transit Vehicle must follow a prescribed route and report to defined check points on the way
9. When the Transit Vehicle arrives at its exit point from Ghana it must report to Customs for exit formalities
10. Customs will check the seal and cargo space integrity before closing the Transit. All vehicles must exit satisfactorily for the eBond to be released.