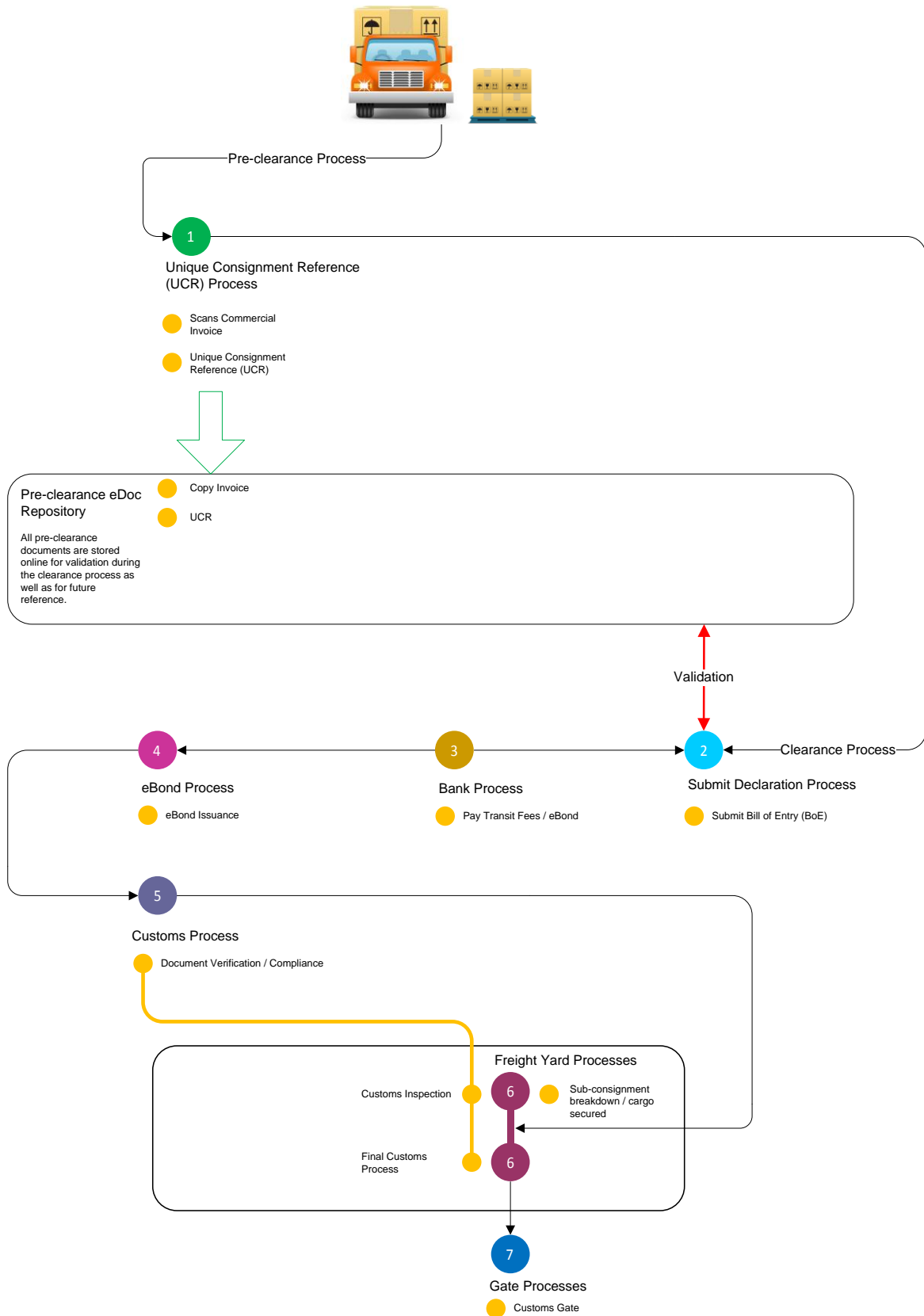


Transit Process - Land

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 (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 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 crossing Ghana's borders. 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 Transit Fees and eBond Premium 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)

3 Bank Sub-Process

Introduction

The Transit Fees and eBond Premium 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.

Transit Process - Land

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 Transit Fees and eBond Premium 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 the National Guarantor (State Insurance Company - SIC) for the next stage of the process

4 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

5 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

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 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 4 basic steps:

- i. The Customs Examination Officer examines the cargo
- ii. The Customs Examination Officer makes a decision on further processing:
 - i. Approve the BoE for immediate clearance
 - ii. Flag an issue
- iii. 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
- iv. In cases of serious discrepancy a Customs Offence Report (COR) may be raised

6 Freight Yard Sub-Process

Introduction

The Cargo Terminal Sub-process is concerned with the physical preparation of the cargo before it departs on its transit.

High Level Process Description

The Cargo Terminal Sub-process contains 6 basic steps:

1. The Cargo may be inspected by Customs according to the defined risk level
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 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.

High Level Process

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

1. The driver of a vehicle conveying arrives at the Gate
2. Customs Gate checks that Customs Preventive Exit Verification has taken place
3. Customs Gate updates the status of the cargo as “En Route”

Transit Process

1. The Transit Vehicle must follow a prescribed route and report to defined check points on the way
2. When the Transit Vehicle arrives at its exit point from Ghana it must report to Customs for exit formalities
3. Customs will check the seal and cargo space integrity before closing the Transit. All vehicles must exit satisfactorily for the eBond to be released.