

OFFICE OF THE COMMISSIONER
CUSTOMS DIVISION of GHANA REVENUE AUTHORITY
 P. O. BOX 68, ACCRA



GRA



MEMORANDUM

TO:	ALL SECTOR COMMANDERS, CD
DATE:	22ND DECEMBER 2022
SUBJECT:	COMPLETE REVERSAL OF THE DISCOUNT ON FOB VALUE OF GENERAL GOODS AND HDV OF VEHICLES EFFECTIVE 1ST JANUARY 2023

Reference is made to the Budget Statement and Economic Policy of the Government of Ghana for the year ending 31st December 2023, dated 24th November 2022. The attached Commissioner General's Order (CGO) is hereby released for implementation, effective 1st January 2023.

All Sector Commanders are to ensure that copies are made available to their officers and other stakeholders. Officers are advised to take note of the content of the Order and apply the provisions accordingly.

Any difficulties encountered in the application of the directives should be communicated to the Commissioner for clarification.

IDRISU IDDISAH SEIDU
 Ag. Commissioner, Customs Division

cc:
 Commissioner-General, GRA
 All Deputy Commissioners, CD

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**COMMISSIONER-GENERAL ORDER (CGO)
NO. 2022/----**

FILE REF: H/----/:

DATE: 15th December, 2022

CONTROLLED COPY NO.: CGO-COPY-CD--

**COMPLETE REVERSAL OF THE DISCOUNT ON FOB VALUE OF
GENERAL GOODS AND HDV OF VEHICLES EFFECTIVE 1ST
JANUARY 2023**

1.0 INTRODUCTION

This order is issued to enforce the complete reversal of the discount on FOB value of general goods and Home Delivery Value (HDV) on vehicles effective 1st January 2023.

2.0 REFERENCES:

- A. Commissioner General's Order (CGO) No. 2019/002 dated 29th April, 2019.
- B. Commissioner General's Directive dated 28th February, 2022
- C. Budget Statement and Economic Policy of the Government of Ghana for the year ending 31st December, 2023, dated 24th November 2022.

References A introduced the government's policy on discounts on import values as follows:

1. Vehicles – Thirty percent (30%) discount on the home delivery value (HDV).
2. All other goods - Fifty percent (50%) discount on the free on board (FOB) value.

References B revised the government's policy on discounts on import values as follows:

1. Vehicles - Ten percent (10%) discount instead of the prevailing thirty percent (30%) discount.
2. All other goods - Thirty percent (30%) discount instead of the prevailing fifty percent (50%) discount.

References C revised the government's policy on discounts on import values to the status quo ante 4th April, 2019 as follows:

1. Vehicles - Zero percent (0%) discount instead of the prevailing ten percent (10%) discount.
2. All other goods - Zero percent (0%) discount instead of the prevailing thirty percent (30%) discount.

3.0 TRANSITIONAL ARRANGEMENT

1. This transitional arrangement provides a storage free period for consignments discharged on 31st December, 2022 from arriving means of conveyance to go through clearance without being affected by the reversal policy.
2. In addition, all pre-arrival declarations processed and tax paid even when the goods have not arrived before 1st January, 2023 shall not be affected by the reversal policy.
3. Per Section 48 of the Customs ACT 2015, (Act 891):
 - a. The criteria for the implementation of the discount reversal in the Integrated Customs Management System (ICUMS) is based on validation of the bill of entry (BOE) and tax bill payment date.
 - b. Any BOE that has been processed and tax bill duly paid before the effective date of the policy, will not be affected.
 - c. Any BOE with tax bill duly paid before the effective date, but undergoing a post entry without any change affecting tax amount paid, will not be affected.
 - d. Any BOE that has been assessed and/or accepted but tax bill not paid before the effective date will undergo reprocessing for the complete reversal of discount earlier applied to the value(s).
4. For the avoidance of any doubt, the values to be used or applied in the assessment of duties shall be the full (hundred percent) and devoid of any reduction in values (10% for vehicles and 30% for all other goods). Thus, the status quo ante 4th April, 2019 shall be restored in respect of all items with effect from 1st January, 2023.

4.0 EFFECTIVE DATE

The effective date for this order is 1st January, 2023, and is for strict compliance to prevent any possible losses of revenue.



**REV.DR. AMMISHADAI OWUSU AMOAH
COMMISSIONER-GENERAL**

TO: ALL PORTS AND STATIONS

DISTRIBUTION:

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Hon Minister of Finance
Hon Minister of State (Finance)
Hon Minister of Trade
Deputy Minister of Finance (Revenue)
Deputy Minister of Trade

Internal: Action:

All Deputy Commissioners, Customs
All Sector Commanders, Customs
AC Customs Technical Services Bureau (CTSB)
AC E-Records
AC CPA

Information:

Board Chairman, GRA Governing Board
Commissioner SSD
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Deputy Commissioners, R,S,P&P
Board Secretary, BSMS