

**CUSTOMS DUTIES ON PRODUCTS ORIGINATING IN GHANA**

1. Without prejudice to paragraph 2, customs duties of the UK (hereinafter referred to as “UK customs duties”) shall be entirely eliminated on all products of Chapters 1 to 97 of the Harmonized System, except those of Chapter 93 thereof, originating in Ghana upon the entry into force of this Agreement. For products of Chapter 93 the UK shall continue to impose the applied MFN duties.
  
2. (a) For the purpose of the application of the provisions of Article 25 of this Agreement, disruption in the markets of products of tariff heading 1701 may be deemed to arise in situations where the UK market price of white sugar falls during two consecutive months below 80 % of the UK market price for white sugar prevailing during the previous marketing year.  
  
(b) Subparagraph (a) shall not apply for a period of five (5) years from the date of entry into force of this Agreement.  
  
(c) The Parties agree to review subparagraph (a), with a view to reaching agreement within five (5) years of the date of entry into force of this Agreement on a percentage of the UK price for white sugar prevailing during the previous marketing year which if the UK price of white sugar falls below during two consecutive months, may be deemed a disturbance in the market of products of tariff heading 1701.

**APPENDICES TO CHAPTER 3 OF PART II OF THIS AGREEMENT  
CONCERNING TECHNICAL BARRIERS TO TRADE,  
AND SANITARY AND PHYTOSANITARY MEASURES**

Appendix I

**PRIORITY PRODUCTS FOR EXPORT FROM GHANA TO THE UK**

These products will be identified by Ghana and notified to the TPA Committee not later than three (3) months from the date of entry into force of this Agreement. The TPA Committee will adopt the list of products.

## Appendix II

### COMPETENT AUTHORITIES

#### Competent authorities of the UK

The UK shall notify Ghana of its competent authorities upon the entry into force of this Agreement.

#### Competent authorities of Ghana

These authorities will be designated by Ghana and notified to the TPA Committee not later than three (3) months from the date of entry into force of this Agreement. The TPA Committee will adopt an amended appendix.

PROTOCOL No. 2  
ON MUTUAL ADMINISTRATIVE ASSISTANCE  
IN CUSTOMS MATTERS

ARTICLE 1

**Definitions**

For the purposes of this Protocol:

- (a) “customs legislation” means any legal or regulatory provisions applicable in the territories of Ghana or the UK governing the import, export and transit of goods and their placing under any other customs regime or procedure, including measures of prohibition, restriction and control;
- (b) “applicant authority” means a competent administrative authority which has been designated by Ghana or the UK for this purpose and which makes a request for assistance on the basis of this Protocol;
- (c) “requested authority” means a competent administrative authority which has been designated by Ghana or the UK for this purpose and which receives a request for assistance on the basis of this Protocol;
- (d) “personal data” means all information relating to an identified or identifiable individual;
- (e) “operation in breach of customs legislation” means any violation or attempted violation of customs legislation.

ARTICLE 2

**Scope**

1. The Parties shall assist each other, in the areas within their competence, in the manner and under the conditions laid down in this Protocol, to ensure the correct application of the customs legislation, in particular by preventing, investigating and combating operations in breach of that legislation.
2. Assistance in customs matters, as provided for in this Protocol, shall apply to any administrative authority of the Parties which is competent for the application of this Protocol. It shall not prejudice the rules governing mutual assistance in criminal matters. Nor shall it cover information obtained under powers exercised at the request of a judicial authority, except where communication of such information is authorised by that authority.
3. Assistance to recover duties, taxes or fines is not covered by this Protocol.

## ARTICLE 3

### **Assistance on request**

1. At the request of the applicant authority, the requested authority shall provide it with all relevant information which may enable it to ensure that customs legislation is correctly applied, including information regarding activities noted or planned which are or could be operations in breach of customs legislation.
2. At the request of the applicant authority, the requested authority shall inform it:
  - (a) whether goods exported from the territory of one of the Parties have been properly imported into the territory of the other Party, specifying, where appropriate, the customs procedure applied to the goods;
  - (b) whether goods imported into the territory of the Party have been properly exported from the territory of the other Party, specifying, where appropriate, the customs procedure applied to the goods.
3. At the request of the applicant authority, the requested authority shall, within the framework of its legal or regulatory provisions, take the necessary steps to ensure special surveillance of:
  - (a) natural or legal persons in respect of whom there are reasonable grounds for believing that they are or have been involved in operations in breach of customs legislation;
  - (b) places where stocks of goods have been or may be assembled in such a way that there are reasonable grounds for believing that these goods are intended to be used in operations in breach of customs legislation;
  - (c) goods that are or may be transported in such a way that there are reasonable grounds for believing that they are intended to be used in operations in breach of customs legislation; and
  - (d) means of transport that are or may be used in such a way that there are reasonable grounds for believing that they are intended to be used in operations in breach of customs legislation.

## ARTICLE 4

### **Spontaneous assistance**

The Parties shall assist each other, at their own initiative and in accordance with their legal or regulatory provisions, if they consider that to be necessary for the correct application of customs legislation, particularly by providing information obtained pertaining to:

- activities which are or appear to be operations in breach of customs legislation and which may be of interest to the other Party,
- new means or methods employed in carrying out operations in breach of customs legislation,

- goods known to be subject to operations in breach of customs legislation,
- natural or legal persons in respect of whom there are reasonable grounds for believing that they are or have been involved in operations in breach of customs legislation, and
- means of transport in respect of which there are reasonable grounds for believing that they have been, are, or may be used in operations in breach of customs legislation.

## ARTICLE 5

### **Delivery and notification**

1. At the request of the applicant authority, the requested authority shall, in accordance with legal or regulatory provisions applicable to the latter, take all necessary measures in order:

- to deliver any documents, or
- to notify any decisions,

emanating from the applicant authority and falling within the scope of this Protocol, to an addressee residing or established in the territory of the requested authority.

2. Requests for delivery of documents or notification of decisions shall be made in writing in an official language of the requested authority or in a language acceptable to that authority.

## ARTICLE 6

### **Form and substance of requests for assistance**

1. Requests pursuant to this Protocol shall be made in writing. They shall be accompanied by the documents necessary to enable compliance with the request. When required because of the urgency of the situation, oral requests may be accepted, but must be confirmed in writing immediately.
2. Requests pursuant to paragraph 1 shall include the following information:
  - (a) the applicant authority;
  - (b) the measure requested;
  - (c) the object of and the reason for the request;
  - (d) the legal or regulatory provisions and other legal elements involved;
  - (e) indications as exact and comprehensive as possible on the natural or legal persons who are the target of the investigations; and

- (f) a summary of the relevant facts and of the enquiries already carried out.
3. Requests shall be submitted in an official language of the requested authority or in a language acceptable to that authority. This requirement shall not apply to any documents that accompany the request under paragraph 1.
  4. If a request does not meet the formal requirements set out above, its correction or completion may be requested; in the meantime precautionary measures may be ordered.

## ARTICLE 7

### **Execution of requests**

1. In order to comply with a request for assistance, the requested authority shall proceed, within the limits of its competence and available resources, as though it were acting on its own account or at the request of other authorities of that same Party, by supplying information already possessed, by carrying out appropriate enquiries or by arranging for them to be carried out. This provision shall also apply to any other authority to which the request has been addressed by the requested authority when the latter cannot act on its own.
2. Requests for assistance shall be executed in accordance with the legal or regulatory provisions of the requested Party.
3. Duly authorised officials of a Party may, with the agreement of the other Party involved and subject to the conditions laid down by the latter, be present to obtain in the offices of the requested authority or any other concerned authority in accordance with paragraph 1, information relating to activities that are or may be operations in breach of customs legislation which the applicant authority needs for the purposes of this Protocol.
4. Duly authorised officials of a Party involved may, with the agreement of the other Party involved and subject to the conditions laid down by the latter, be present at enquiries carried out in the latter's territory.

## ARTICLE 8

### **Form in which information is to be communicated**

1. The requested authority shall communicate results of enquiries to the applicant authority in writing together with relevant documents, certified copies or other items.
2. This information may be in computerised form.
3. Original documents shall be transmitted only upon request in cases where certified copies would be insufficient. These originals shall be returned at the earliest opportunity.

## ARTICLE 9

### **Exceptions to the obligation to provide assistance**

1. Assistance may be refused or may be subject to the satisfaction of certain conditions or requirements, in cases where one Party is of the opinion that assistance under this Protocol would:
  - (a) be likely to prejudice the sovereignty of a Party which has been requested to provide assistance under this Protocol; or
  - (b) be likely to prejudice public policy, security or other essential interests, in particular in the cases referred to under Article 10(2) of this Protocol; or
  - (c) violate an industrial, commercial or professional secret.
2. Assistance may be postponed by the requested authority on the ground that it will interfere with an ongoing investigation, prosecution or proceeding. In such a case, the requested authority shall consult with the applicant authority to determine if assistance can be given subject to such terms or conditions as the requested authority may require.
3. Where the applicant authority seeks assistance which it would itself be unable to provide if so requested, it shall draw attention to that fact in its request. It shall then be for the requested authority to decide how to respond to such a request.
4. For the cases referred to in paragraphs 1 and 2, the decision of the requested authority and the reasons thereof must be communicated to the applicant authority without delay.

## ARTICLE 10

### **Information exchange and confidentiality**

1. Any information communicated in whatsoever form pursuant to this Protocol shall be of a confidential or restricted nature, depending on the rules applicable in each of the Parties. It shall be covered by the obligation of official secrecy and shall enjoy the protection extended to similar information under the relevant laws of the Party that received it.
2. Personal data may be exchanged only where the Party which may receive them undertakes to protect such data in at least an equivalent way to the one applicable to that particular case in the Party that may supply them. To that end, the Parties shall communicate to each other information on their applicable rules.
3. The use, in judicial or administrative proceedings instituted in respect of operations in breach of customs legislation, of information obtained under this Protocol, is considered to be for the purposes of this Protocol. Therefore, the Parties may, in their records of evidence, reports and testimonies and in proceedings and charges brought before the courts, use as evidence information obtained and documents consulted in accordance with the provisions of this Protocol. The competent authority which supplied that information or gave access to those documents shall be notified of such use.

4. Information obtained shall be used solely for the purposes of this Protocol. Where one of the Parties wishes to use such information for other purposes, it shall obtain the prior written consent of the authority which provided the information. Such use shall then be subject to any restrictions laid down by that authority.

## ARTICLE 11

### **Experts and witnesses**

An official of a requested authority may be authorised to appear, within the limitations of the authorisation granted, as an expert or witness in judicial or administrative proceedings regarding the matters covered by this Protocol, and produce such objects, documents or certified copies thereof, as may be needed for the proceedings. The request for appearance must indicate specifically before which judicial or administrative authority the official will have to appear, on what matters and by virtue of what title or qualification the official will be questioned.

## ARTICLE 12

### **Assistance expenses**

The Parties shall waive all claims on each other for the reimbursement of expenses incurred pursuant to this Protocol, except, as appropriate, for expenses to experts and witnesses, and those to interpreters and translators who are not public service employees.

## ARTICLE 13

### **Implementation**

1. The implementation of this Protocol shall be entrusted on the one hand to the customs authorities of Ghana and on the other hand to the customs authorities of the UK as appropriate. They shall decide on all practical measures and arrangements necessary for its application, taking into consideration the rules in force in particular in the field of data protection. They may recommend to the competent bodies amendments which they consider should be made to this Protocol.
2. The Parties shall consult each other and subsequently keep each other informed of the detailed rules of implementation which are adopted in accordance with the provisions of this Protocol.

## ARTICLE 14

### **Other agreements**

1. The provisions of this Protocol shall:
  - not affect the obligations of the Parties under any other international Agreement or Convention,
  - be deemed to be complementary to Agreements on mutual assistance which have been or may be concluded between the UK and Ghana,
2. Notwithstanding the provisions of paragraph 1, the provisions of this Protocol shall take precedence over the provisions of any bilateral Agreement on mutual assistance which has been concluded between the UK and Ghana prior to the date this Agreement is signed in so far as the provisions of the latter are incompatible with those of this Protocol.
3. In respect of questions relating to the applicability of this Protocol, the Parties shall consult each other to resolve the matter in the framework of the TPA Committee set up under Article 73 of this Agreement.

**JOINT STATEMENT OF THE PARTIES RELATING TO THE OBJECTIVES AND ESSENTIAL AND FUNDAMENTAL ELEMENTS OF THIS AGREEMENT**

1. Advancing economic development is an essential part of the Parties' ambition to make the global economy work for all. As set out in the UK's Economic Development Strategy 2017, the UK is focused on trade as an engine for poverty reduction and is committed to building the potential for developing countries to trade more with the UK and the rest of the world.
2. The UK has sought to reproduce the effects of trading arrangements that previously applied with the EU, including the EU's Economic Partnership Agreements (EPAs) with ACP States. This will ensure that the UK maintains the greatest amount of certainty, continuity and stability in our trade and investment relationships for its businesses, citizens and trading partners.
3. Ghana seeks to reproduce the effects of its preferential trade market access to the UK market that previously applied under the EU-Ghana Free Trade Agreement, and which ceased to apply between the UK and Ghana on 31 December 2020.
4. The Parties also reaffirm their commitment to support the regional integration processes in West Africa, and in particular to foster regional economic integration as an essential instrument to facilitate West Africa's integration into the world economy. To demonstrate this commitment, the Parties shall adopt all necessary measures to encourage the negotiation and earliest possible conclusion of a free trade agreement between the UK and West Africa.
5. In light of this, the Parties agree that the following principles and procedures shall apply to this Agreement.

**Objectives and Essential and Fundamental Elements of this Agreement**

6. The UK will continue to promote the economic and social development of the ACP States with which it has a trade agreement (the UK's "ACP partners"). This Agreement shall be centred on the objective of reducing and eventually eradicating poverty in a way that is consistent with the objectives of sustainable development.
7. Respect for human rights, democratic principles and the rule of law and full compliance with and national implementation of existing obligations under international disarmament and non-proliferation treaties shall underpin the domestic and international policies of the UK and of Ghana, and constitute the essential elements of this Agreement. Good governance shall also underpin the domestic and international policies of the UK and Ghana and constitutes a fundamental element of this Agreement.

**Political dialogue**

8. The UK and Ghana shall support regular engagement through comprehensive and balanced political dialogue to facilitate their shared agendas.

9. If the UK or Ghana considers the other to be failing to fulfil an obligation stemming from respect for the essential and fundamental elements of this Agreement, they shall attempt to address this as part of their regular dialogue. If issues persist, they shall share information required for examining the situation, and if necessary hold consultations focused on measures to remedy the situation.
10. Those consultations, which shall begin within 30 days of any invitation to hold them, shall continue for a period established by mutual agreement, though lasting no longer than 120 days.
11. If this process does not lead to an acceptable solution for both the UK and Ghana, if consultations are refused, or in exceptional cases of particularly serious and flagrant violation of the essential or fundamental elements above, requiring an immediate reaction, appropriate measures may be taken.
12. Such measures would be taken in accordance with international law, and proportional to the violation, with priority given to those measures which least disrupt the application of this Agreement. Suspension of this Agreement would be a measure of last resort.

#### Development cooperation

13. The Parties place great importance on the successful implementation of this Agreement, and on the continuing trade and development relationship between them. The UK already has a productive relationship with its ACP partners, and looks forward to developing these relationships even further.
14. Any UK development cooperation in support of these agreements shall continue to be guided by the internationally agreed aid effectiveness agenda and assessment of a government's commitment to the UK Partnership Principles, reducing poverty and achieving the Sustainable Development Goals.

## **ANNEX G**

### **LIST OF FEES AND OTHER CHARGES OF GHANA REFERRED TO IN ARTICLE 14(2)**

#### Destination Inspection Fee

This is a fee charged by inspection companies for services rendered, and it emanates from the implementation of the WTO Customs Valuation Agreement. It is the Commissioner's Orders number 4 of 2000. Its rate is of 1 % of CIF.