**Filing a Drawback Claim in Ghana**

Ghana law provides for drawback in section 106 of the Customs Act, 2015 (Act 891) and in sections 163 – 170 of the Customs Regulations, 2016 (L.I. 2248). Section 106 of the Customs Act defines drawback as a refund of all or part of the duties paid on imported goods that are exported or used in a manner or for a prescribed purpose. The Commissioner-General may pay a drawback of duty for goods that are imported and subsequently exported in the same condition as when the goods were imported or for imported goods that are used for the manufacture of goods in Ghana that are subsequently exported. A drawback claim must be filed within twelve months of the date of exportation of the imported goods. The Commissioner-General must pay a drawback claim within twelve months after the claim is verified.

The amount of drawback paid will be based on the amount of duty paid at the time of importation of the raw materials. A drawback of ninety-five percent of the duties paid will be granted so long as the goods are exported and are identified with the goods on the import entry.

The documents required include certified copies of the import documents, including the bill of lading; import duty payment receipts; drawback debenture form (Form C3); container and sealed number; a statement of composition form (Form C2A) and export documents. The Ghana Government must pay the duty drawback to exporters through an escrow account established with the Bank of Ghana. Refunds are administered via a check drawn on the CEPS Refund Reserve Account (Escrow Account controlled by Bank of Ghana) with the following signatories: Commissioner General of Ghana Revenue Authority (GRA) or representative; Minister of Finance or representative; and Executive Secretary or representative of GRA. In the past there have been significant delays in making drawback payments. A separate fund for refunds was established in July 2016 and there are reports that refunds are now being made more quickly. In addition, CEPS is working on trying to make the process electronic.

Records must be kept to provide an audit trail from importation of the raw material through the manufacturing process to the finished goods inventory and, finally, to exportation of the finished goods. These include: evidence of importation and receipt of imported merchandise; evidence of use of the imported merchandise in manufacture or production; and evidence of exportation or destruction under Customs supervision of the finished articles.

Import documents, including the import declaration form and bill of lading can serve as the evidence of importation. Evidence of payment of Ghana customs duties can be proven through bank statements. Evidence of manufacture or production is shown by inventory records or receiving and shipping documents. In Ghana, this purpose is accomplished through the Statement of Composition (C. 2A). Proof of exportation can be through a paper trail tracing the goods from finished goods to the vessel taking them out of the country. In Ghana, this is the export declaration, the Drawback Debenture form (C.3) and the export bill of lading.

**Documents required to file a drawback claim in Ghana:**

1. Import Declaration Form (IDF) (import of raw materials into Ghana);
2. Import bill of lading;
3. Proof of payment of Ghana duties on imported raw materials;
4. Statement of Composition (Ghana Form C.2A) (sample copy attached);
5. Export Declaration (export of manufactured goods to U.S.);
6. Drawback Debenture (Ghana Form C-3) (sample copy attached); and
7. Air waybill (export of goods to U.S.).

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