CUSTOMS PROCEDURES IN THE CLEARANCE OF IMPORTED CARGOES AT PORT OF TEMA

By

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This Thesis/Dissertation is submitted to the University of Ghana, Legon in partial fulfillment of the requirements for the award of M.A Port and Shipping Administration Degree.

August 2006
DECLARATION

I certify that, this dissertation is the result of an original research conducted by me under the supervisions of Dr. Kwadwo Kwabia and Mrs. Joana Botchway and that no part of it has been submitted elsewhere for any other purpose for which a degree has previously been conferred on me.

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Date 29/01/2010
DEDICATION

I dedicate this work to the glory of Almighty God, Ms. Ayishetu Terewina, Ms. Constance Bobie, Mr. Anthony Manu and to my family.
ACKNOWLEDGEMENT

Research work is never the result of the efforts of an individual. This dissertation therefore is the result of interactions and discussions with my lecturers, course mates and other people working with CEPS and some clearing house agents.

My particular appreciation is due to Dr. Kwadwo Kwabia and Mrs. Joana Botchway who supervised and guided me during the write up. I do not forget Prof. Assimeng for his advice on the protocol of research writing.

I am also thankful to Mr. S.O.K. Yeboah, Mr. Sulley Amadu, Mr. M. Abdulai Saiku, Head of Department and all the people who contributed directly or indirectly in ensuring the successful completion of this work.
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Research Instruments

Documents used in clearing cargoes

- Import Declaration Form
- Bill of Lading
- Packing List
- Invoice
- Final classification and Valuation Report (FCVR)
- Customs Declaration Form
ABSTRACT

Trade facilitation has been a key element to economic growth and development of nations. Thus in the effort to promote international trade, the World Customs Organization (WCO) adopted and encouraged the use of EDI to ensure the speedy clearance of cargoes at ports. The study centered on the introduction of EDI and the length of time it took to clear imported cargoes at the Port of Tema.

In order to ascertain the effectiveness and possible causes of delays in the current system of clearing imported cargoes, the research tried to find out the shortfalls of the previous system (ASYCUDA) and the causes of delay under the current system.

A critical examination of literature on current customs procedures of clearing imported cargoes was done and some causes of delays identified. The various stakeholders in the import business were identified and contacted to find the possible causes to the delay under the current system and how to address them. In gathering the relevant information on the field, questionnaires and interviews were used. Due to the nature of the topic, purposive and accidental sampling techniques were used.

Under the current system of clearance, possible causes of delay in clearing imported cargoes included the low capacity and the frequent breakdown of the GCNet System. The attitude of CEPS Officers also undermined the clearance time.

The research recommended that, the capacity of the GCNet system should be expanded and regularly maintained to prevent the frequent breakdown of the system.

The CEPS officers should be motivated so as to reduce the element of corruption which hindered the speedy clearance of imports. Again, more computers should be acquired to ensure the full computerization of the system. Adequate reachstackers also should be acquired to ensure speedy lifting of containers for examination purposes.
CHAPTER ONE

INTRODUCTION

1.1 Background to the Study

Tema, the dream city of the late Osagyefo Dr. Kwame Nkrumah, the first President of the Republic of Ghana, was created out of a cluster of small fishing villages known as Torman (a town of gourds). It stood at where the present Meridian Hotel is located. The dream to build Tema as a well-planned township in the country was borne out of the fact that it had a unique coastline suitable for the development of a modern harbour to replace the Accra harbour which was rocky and made berthing for ships very difficult.

With a favourable coastline and beautiful terrain, Tema afforded itself a location for a harbour, an industrial town and a modern township. With a modern development plan in hand, 63 square miles (163 sq.km) of stool land was acquired from the chiefs and the people of Kpone, Tema and Nungua in 1951. The small fishing villages were dramatically transformed into a gigantic modern and well-planned township and an industrial city which is now the Eastern gate-way of Ghana.

Industries such as the Volta Aluminium Company, Ghana Textiles Printing Company, Tema Steel Works, Cocoa Processing Company, Unilever Ghana Limited and many others came to be located in Tema. The industries created jobs for many people in the country and excise taxes paid by the industries became an important source of revenue to government.

The harbour was officially opened to traffic in February, 1962. It has the following sections: the main harbour, fishing harbour, shipyard and dry dock for ship repairs. The main harbour was capable of taking large vessels of 61,000 deadweight tonne. It has two
quays and fourteen berths. The harbour was constantly dredged to ensure the accommodation of large vessels at the port (TMA handbook, 2002).

The dry dock was for the repairs of smaller vessels of up to 10,000 deadweight tonnes plus an extensive onshore facilities and engineering sheds. The Shipyard was a joint venture between the government of Ghana and Penang Shipbuilding Company (PSC) of Malaysia. The Shipyard undertook repairs of vessels of up to 100,000 deadweight tonnes, the largest in West Africa (GPHA handbook, 2006).

The existence of a harbour called for customs facility because without it no international commercial intercourse could be legally possible. Therefore in many older ports, the most imposing piece of architecture on the water front was the Customs House.

Customs operations on imported cargoes in the Gold Coast (now Ghana) started as early as 1839 by the then British Colonial Government. The organization was then known as Her Majesty's Department of Customs. By the year 1850, all the cargoes imported into the country attracted 0.5% import duty *ad valorem* - a percentage of the value of the goods imported. In 1931, the department was charged with additional responsibilities – the control of manufacturing activities and the collection of excise duties on the goods produced locally. The name of the department was also changed to the Department of Customs and Excise. To widen the scope of taxation in the country, the government of the first Republic promulgated the Sales Tax Act (Act 257) in 1965. The enactment of this law empowered the department to impose sales tax on imported goods and locally manufactured goods.

In 1986, the Provisional National Defense Council (PNDC) government initiated a programme aimed at restructuring and rationalizing the major revenue collection agencies. The role of the Department of Customs and Excise as a revenue collecting
institutions was to be enhanced with the strengthening of its customs and preventive functions to include duties for which the erstwhile Border Guards were responsible. The promulgation of the Provisional National Defense Council (PNDC) Law 144, in 1986, gave a legal backing to the change. The department was renamed Customs, Excise and Preventive Service (CEPS). The combating of smuggling and provision of escort for goods in transit was added to the functions of CEPS. In 1993, the PNDC government made some amendments in the existing customs law, PNDC Law 330, to incorporate new developments in the import business so as to increase efficiency and meet challenges of modern business (CEPS Management Law 1993).

1.2 Research Problem

Since the establishment of CEPS in 1986, the procedures in the operations of the organization have gone through some metamorphosis with the aim of enhancing trade and speedy clearance of imported cargoes. Yet the procedures continue to be generally cumbersome, time consuming, and in some cases frustrating. Notable among the uneasiness was the introduction of the Automated System of Customs Data (ASYCUDA) which was developed by the United Nations Conference on Trade and Development (UNCTAD) to ensure clearance by automation. However, the information database of CEPS was riddled with manual checks and verifications, further complicating the existing manual system of clearance. The situation called for a more efficient and effective version of database adaptable to the demands of the time. This was based on the fact that the rapid level of development taking place globally made it imperative to have a system that could cope with the realities of today’s port businesses.
Delay in the clearing of imported cargoes could be looked at from different perspectives including the following:

1. unavailability of berths for a vessel to dock in;
2. lack of equipments for stevedoring companies to clear cargoes;
3. unavailability of the necessary documents for clearing goods;
4. improper documentation on the part of importers; and
5. cumbersome customs procedures.

After a careful, systematic, and regular review of the ASYCUDA, Ghanaian experts drawn from the Gateway Secretariat, CEPS and the Societe General de Surveillance (SGS) designed a new system called the Ghana Community Network (GCNet) System in response to the administrative, operational and human bottlenecks associated with the clearance procedures. The purpose of this study was to examine the new customs procedures put in place to ensure that the GCNet achieves its objectives with the view to unearth the elements of delays within the system so as to suggest recommendations to ensure speedy clearance of imports at Port of Tema.

1.3 Objectives of the Study

Under the provision of the CEPS Law, (PNDCL 330), exporters and importers had a legal obligation to declare and record all that they export from or import into the country, referred to as “Making an Entry”. It represented an important part of the process for clearing imported cargoes at the port. Documentation was an indispensable tool and there was the need for the parties involved in the handling of documents to be conversant with the various requirements in documentation. Without a sufficient knowledge of the
required documents, efforts made by the local port authorities in facilitation of trade and compliance with international conventions could be in vain.

The main objectives of the study therefore were to:

- ascertain the causes of delay in the current arrangement; and
- make suggestions and recommendations to minimize delays in the system.

1.4 Hypothesis

The study proceeds on the assumption that, despite the introduction of the current regime of clearing imported cargoes at the Port of Tema by CEPS, there were still elements of delay in the customs procedures. This could negatively affect demand for port services and the ultimate aim of making the Port of Tema the hub port in the West African Sub-region. There was therefore the need to ascertain the possible causes of delay in clearing imported cargoes under the system so as forestall the negative effects of delay in clearing imports such as reduction in revenue, increase in price of goods in the market and the possible reduction in the number of clients.

1.5 Justification of the Study

Trade could be a powerful tool for economic growth and poverty reduction. Countries that have increased their share of trade in the Gross Domestic Product (GDP) have grown faster and reduced poverty more rapidly. The overall benefits of international trade to the development of a nation depended on the revenues it generated from imported goods. The importations of merchandised goods and machinery in Ghana have increased progressively over the years, for example, with the overall declared import value increased from US $870,896,743 in the year 2004 to US $881,644,484 in 2005 (GSL handbook, 2005). Import duty has become one of the largest and reliable sources of
revenue for development in Ghana today. Hence, there was the need to ensure that cargoes that passed through the various entry points of the country, especially the Port of Tema were cleared quickly. This would encourage many cargo owners inside and outside Ghana to use our ports to clear their imported cargoes.

Delays in clearing cargoes increased the price of the commodity at the market. This was because the importer was a profit making individual and cost incurred as a result of delays in clearing the commodity would be transferred to the final consumer who bought the product. This was not the best in a developing country where cost of living was already high. Delays in clearing of imported cargoes at the ports could also lead to frustration on the part of importers. This could make importers look elsewhere to clear the cargoes, leading to a decrease in revenue generated by the port in the country. Again, delays in clearing imported cargoes at the Ports could hamper efforts by Ghana Ports and Harbours Authority (GPHA) and CEPS in making the Port of Tema, first choice port for clearing imported cargoes in the sub-region. These were some of the reasons for an investigation into the delays that seemed to hamper trade liberalization in the country.

1.6 The Scope of the Study

The study covers importers, CEPS officers, representatives of Ghana Institute of Freight Forwarders (GIFF), Destination Inspection Companies and Customs House Agents. These were the main key players in the clearance of imported cargoes at Port of Tema.
1.7 Methodology

A set of questionnaires and interviews were used to gather the necessary information. The questionnaire was given to Customs Officials, representatives of GIFF, Importers and Customs House Agents. The questions were of the multi-method type. The questionnaire was used because most of the people to be contacted could read and write. Also the questionnaire would enable the compliance officers of CEPS in the long room who were always busy to answer the questions at their own free time.

Some interviews were conducted by the researcher in addition to soliciting additional information from the management and some workers of the various Destination Inspection Companies. The aim was to allow them to come up with issues or answers that might not have been covered in the questionnaire.

### POPULATION AND SAMPLE SIZE

<table>
<thead>
<tr>
<th>Organisation</th>
<th>Possible no of population</th>
<th>Sample size</th>
<th>Sample as % of population</th>
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<tr>
<td>CEPS</td>
<td>20</td>
<td>14</td>
<td>70</td>
</tr>
<tr>
<td>Importers</td>
<td>30</td>
<td>20</td>
<td>67</td>
</tr>
<tr>
<td>GIFF</td>
<td>4</td>
<td>2</td>
<td>50</td>
</tr>
<tr>
<td>Clearing House Agents</td>
<td>30</td>
<td>20</td>
<td>67</td>
</tr>
<tr>
<td>DIC</td>
<td>8</td>
<td>4</td>
<td>50</td>
</tr>
<tr>
<td>TOTAL</td>
<td>92</td>
<td>60</td>
<td>304</td>
</tr>
</tbody>
</table>

The sample was drawn from CEPS officers, Importers, Customs House Agents, Representative of GIFF, and Destination Inspection Companies. In all sixty (60) individuals were involved in the study as follows:
<table>
<thead>
<tr>
<th>Group</th>
<th>Count</th>
</tr>
</thead>
<tbody>
<tr>
<td>CEPS officers</td>
<td>fourteen (14)</td>
</tr>
<tr>
<td>Importers</td>
<td>twenty (20)</td>
</tr>
<tr>
<td>GIFF</td>
<td>two (2)</td>
</tr>
<tr>
<td>Clearing House Agents</td>
<td>twenty (20)</td>
</tr>
<tr>
<td>Destination Inspection Companies</td>
<td>four (4)</td>
</tr>
</tbody>
</table>

The fourteen compliance officers were selected by the purposive sampling technique. They constituted the group of CEPS officers directly involved in the clearing procedures. The accidental sampling technique was used to select the importers and clearing house agents. This was because the nature of their work did not allow them to spend much time at any particular place. Hence, those who availed themselves in the customs longroom were given the questionnaire. The importers that were met at the shops were therefore used as the sample and interviewed. In the case of GIFF the purposive sampling technique was used to solicit information from the two offices that were identified. The four (4) members of the managements of the Destination Inspection Companies were selected by the same technique. However, only one management member could be interviewed and the rest were employees working at the DIC’s with knowledge about the operations of the DIC’s.

1.8 Limitations of the Study

Time constraint was a major setback to the successful completion of the research work. The combination of classroom work and field work gave limited time for more extensive work to be carried out in the field. The respondents were most of the time busy doing one thing or the other. As a result, earlier questionnaires distributed could not be retrieved and
some of the questionnaires distributed later were not retrieved. This affected the number of individuals involved in the sample.

1.9 Abbreviations and Definitions of Key Terms

ASYCUDA - Automated System of Customs Data
CEPS - Customs, Excise and Preventive Service
CHA - Customs House Agents
DIC - Destination Inspection Companies
EDI - Electronic Data Interchange
FCVR - Final Classification and Valuation Report
GCMS - Ghana Customs Management System
GCNET - Ghana Community Network
GIFF - Ghana Institute of Freight Forwarders
GPHA - Ghana Ports and Harbours Authority
IDF - Import Declaration Form
MOFEP - Ministry of Finance and Economic Planning
MOTI - Ministry of Trade and Industry
SAD - Single Administrative Document
UNCTAD - United Nations Conference on Trade and Development
WCO - World Customs Organization

BILL OF LADING:
This is a shipping company's document and is virtually a contract for the carriage of cargoes. On it is printed the conditions of carriage. Additional clauses are inserted when
necessary either in manuscript or by rubber stamp. These can be referred to war
conditions or surcharges and also the state of the cargo, whether damaged or short-
delivered, or whether the number of packages is in dispute. These are made up of a
number of stamped copies known as negotiable bills of lading and yet more unstamped
copies referred to as non-negotiable bill of lading. When the freight is paid the shipping
company signs the stamped copies and send them separately often by different routes,
either to the purchaser abroad or to his nominated representative at the port of discharge
or to the bank holding the credit. The document now becomes the authority for claiming
the cargoes at the port of destination. The holder of the bill of lading is the owner of the
cargo and can even sell the cargo while in transit by transferring the bill of lading to a
third party.

COMPLIANCE OFFICERS:
These are customs officers in the customs longroom that verify from GCMS and the hard
copies of documents presented by agents to ensure that the appropriate duties and taxes
have been paid.

DELIVERY ORDER:
This is a document from the shipping lines that brought the cargoes stating the details of
imported goods that are to be delivered to a consignee/agent by GPHA.

ENTRY MAKING:
The submission of an assessment of the imported cargoes in the prescribed form, in the
prescribed number, in the prescribed manner at the prescribed place and at the prescribed
time.
FACE VET OFFICER:

This is the customs officer who checks the genuineness and the proper completion of documents in the longroom.

PACKING LIST:

The document provides a list of the content of package(s)/consignment(s) and in some trades is termed a packing note. The document gives details of the invoice, buyer, consignee, country of origin, vessel, date, port of loading, port of discharge place of delivery, shipping marks/container numbers, weight/volume(cubic) of merchandise, and the fullest details of the goods including packaging information.

1.10 Organization of the Work

The study consists of four main chapters as follows:

Chapter one (1) deals with the background of the study, research problem, justification, objectives of the study, hypothesis, the scope of the study, methodology, limitations of the study, organization of the work and abbreviations & definitions of key terminologies used in the write up.

Chapter two (2) is the literature review and consists of the need for an electronic system for clearing imported cargoes in Ghana (GCNET), the current system of clearing imported cargoes in other developing countries such as Indonesia, Malaysia, Ethiopia and Singapore.
Chapter three (3) presents the data collected from the field.

Chapter four (4) covers the summary, conclusion and recommendations based on the information gathered in the study.
CHAPTER TWO
LITERATURE REVIEW

2.1 Introduction

In the international trade environment, customs procedures are a mandatory element in the movement of goods across borders. The procedures applied to these goods in each customs system significantly influence the choice of ports in the clearance of imported cargoes, economic competitiveness of the nation, growth of its international trade and development of its global marketplace. In its desire to ensure that customs systems and processes do not become barriers to international trade and growth, the World Customs Organization (WCO) came out with the minimum standards of predictability, transparency, legal processes and the use of information technology in the clearance of cargo at ports in the revised Kyoto convention of June 1999 (IAPH, 1999:13). The convention encouraged the use of Electronic Data Interchange (EDI) in the clearance of imported goods. Information and communication technologies (ICT), including e-commerce, therefore came to be identified as key to trade facilitations. Effective electronic and automated trade systems could increase transaction speed and make the regulatory system more transparent and predictable. For example, an e-payment system allows traders to pay customs duties or settle trade transactions in seconds rather than hours or days. Electronic documentation systems allow them to apply for and obtain the necessary papers in minutes rather than days or weeks.

With international trade volumes on the increase, the traditional paper based system was seen as slow and would not be able to cope with the rising amount of international trade transactions. Furthermore, important trade partners were increasingly using computers to do business, forcing their counterparts to use electronic media, or else lose the market.
2.2 Ghana's Experience With The ASYCUDA

As already mentioned, the ASYCUDA was developed by UNCTAD and introduced in Ghana to facilitate the quick clearance of imported cargoes at the various entry points of the country. Under this system, the importer or the agent obtained the import license from the Ministry of Trade and Industry to import the intended goods into the country.

When the goods arrive, the importer, or the accredited agent was notified by the shipping line. The importer or the agent prepares what was known as *entry making*. It was the self declaration of imports on a custom Single Administrative Document (SAD) indicating the quantity, type of goods, their harmonized commodity codes, amount of duty payable and other necessary information. The bill of lading, invoice, packing list, and import declaration form were also attached to the SAD. The harmonized commodity codes which gave the exact amount/value of the goods enabled customs to determine how much import duties and other related taxes the importer should pay to the Internal Revenue Service (IRS) and Value Added Taxes (VAT) Secretariat. This information was manually typed on the SAD form.

The assessed duties and relevant taxes were paid at the various commercial banks. The pay-in-slip obtained was attached to the listed documents and presented to the Face Vet Officer in the Custom Longroom. The face Vet Officer checked the documents to ascertain their accuracy and genuineness and make sure that other necessary documents were attached.

From the Face Vet Officer, the documents were sent to the computer room where all the information on the entry was fed into the computer. The computer ascertained the correctness of the information on the entry with respect to the harmonized codes and the duties and replaced the banks’ pay-in-slip with computer receipts. At this point, the
various documents were detached and copies sent to the various stakeholders - namely the Ministry of Trade and Industry, Ministry of Finance and Economic Planning, Statistical Service and the Ghana Ports and Harbours Authority.

It should be noted again that, under the ASYCUDA, the importer or the agent sent the necessary document to the various agencies mentioned above. These agencies were not networked and so it was tiring and time consuming to move from one agency to the other. When the entry left the detaching seat to the striking seat items described on the bill of lading and entered on the SAD were compared with those in the importing vessel’s manifest. If satisfied, the striking officer strikes the entry and gave the go ahead for the goods to be released to the agent. The stroke entry was then dispatched to the port by an official messenger for a physical examination of the goods. Packages or containers were opened, unstuffed, and counted. A Landing Account was raised to record the findings of the examination. The records in the landing account book were compared with the importer’s self declaration on the entry. If they were in agreement, the senior officer would release the goods for home consumption. Goods and accompanying documents were checked at the exit gate before the goods finally left the port.

However, where there were discrepancies either in the amount paid as duties, or the self assessment/declaration on the entry and the landing account, the entry was referred to the Chief Collector or the Assistant Commissioner as the case might be. The discrepancy was then referred to the Tax Examiner in the long room to assess the short collection and impose the appropriate penalties where applicable. The importer paid the short collection and penalty at the bank and sent the entry back to the computer for coding and receipt. The entry was then returned to the port for the release of the goods.
The ASYCUDA procedure was bedeviled with lots of challenges that needed to be addressed with all the urgency it deserved (GAMQJ, 2001:3). They included the following:

1. **Delays:** Since the various stakeholders like GPHA, MOTI, MOFEP, Customs and Statistical Services were neither linked to a common electronic data platform nor found in the same building or area, the importer or the agent had to move from one place to the other and this delayed the clearing period.

2. **Lack of Transparency:** It was very difficult for the various stakeholders to monitor the activities of one another. This gave opportunity for any two of the stakeholders to collude and rob the system of the needed revenue.

3. **Boredom and drudgery:** The manual compilation of documents under the ASYCUDA was difficult, boring and drudgery. This exposed the compilation to lots of mistakes leading to re-entry of documents again and again.

4. **Auditing:** ASYCUDA did not easily lend itself to effective auditing. Officials who indulged themselves in malfeasance with other stakeholders, especially importers, destroyed vital documents that could lead to their exposure. This made it difficult to trail corrupt practices.
2.3 The Electronic Data Interchange System

The need to address the above mentioned problems and to further improve the services of customs at the port led to the development and implementation of the GCNet System. GCNet System was a customized electronic system for processing trade and customs documents, recording the results of this processing and validation of the related duty and tax payment. This was carried out by the deployment of two systems, that was, the Ghana TradeNet and the Ghana Customs Management System. Through the Ghana TradeNet, users of the system were able to interface with GCMS and also to submit messages and receive replies electronically between the parties connected to the system. However, little was known about the operations of the system, due to the fact that little documentation existed about its usage in clearing cargoes at the port.

In the quest to achieve the objectives of its Gateway Programme (i.e. attract foreign direct investment to accelerate export growth and remove constraints to trade development and facilitation as well as enhance revenue mobilization), the government had undertaken reforms in the process and procedures used by Customs, Excise and Preventive Service (CEPS) and other related agencies in the clearance of imported goods at the various corridors of the country. The ultimate goal was to reduce and improve the processing time for trade and customs documentation, and to prevent fraud and improve revenue collection without undue hindrance to legitimate trade. The GCNet uses an Electronic Data Interchange (EDI) platform (i.e. the Ghana TradeNet) for transmission of messages and replies electronically between the various parties involved in the import and export process (GAMQJ, 2001:10).
2.4 Requirements for Using TradeNet (GCNET)

The TradeNet as a nationwide EDI System allowed various parties from the public and private sector to exchange structured trade related information electronically. Various government agencies involved with the control of import, export and transshipment of cargoes used the system for the exchange of trade and shipping information with the private sector. By integrating the import, export and transshipment documentation the procedure had helped reduce the turnaround time for the preparation, submission and the clearance of cargo by the relevant authorities.

The requirements for accessing the TradeNet were as follows:

1. To access the system, a user should be licensed by CEPS and registered by Ghana Community Network as a user of the service.

2. Upon registration, the user was provided with a Front End System (FES) a 'software windows' based application – that enabled the user to access the TradeNet. The type of Front End System depended upon the user. For instance, a ship owner's or agent’s Front End System might be used primarily for manifest processing and cargo discharge, and hence differs from that of customs broker, who used the FES primarily for clearing cargoes.

3. The FES was loaded onto the users Personal Computer (PC) by the Ghana Community Network upon registration.

4. GCNet recommended that the PC should have a minimum of Pentium II 300 MHZ, 64 MB specifications or equivalent, with some anti-virus protection.
5. The user might have a PC of a higher specification if preferred, especially where it was likely that the hardware might not be used exclusively for TradeNet operations.

6. A 56K Modem, a printer and a functional phone line would be required.

7. It might be useful also for the service user to have a Tape Drive as a backup in order not to loose data in the event of any unforeseen power failure. The GCNet also strongly recommended that users took daily backups of the transactions they carry out, in an unlikely event that they loose data from the system.

Under the system, the Ghana Customs Management System (GCMS) provided an Electronic Data Interchange System from which all Customs officers access in order to read or submit information related to customs. A number of security features have been incorporated into the system to forestall security breaches such as hackers authorizing GPHA to release goods, the duties of which had not been paid.

The Ghana Community Network System also known as the TradeNet was the central server which served as the link connecting all the various stakeholders onto the GCMS. All the various Stakeholders like the Ghana Ports and Harbours Authority, Destination Inspection Companies, Ministry of Finance and Economic Planning, Ministry of Trade and Industry, Bank of Ghana, Ghana Commercial Bank, Ecobank, Freight Forwarders, Transport Companies, Traders and Licensed Clearing Agents were connected to the TradeNet upon registration. This gave the various stakeholders access to all information required in dealing with customs without a direct access to the GCMS server. The GCNet prevents the general public from accessing the GCMS directly for obvious reasons
2.5 Types of Cargoes Cleared at Port Of Tema

Basically, the cargoes that were cleared at the Port of Tema could be grouped under the following categories.

1. Personal Effects
2. Commercial Goods
3. Vehicles and Motorbikes
4. Others (goods imported by Government or Non Governmental Organizations)

personal effects:
These included the personal belongings of an individual who had stayed in a stated Foreign Country for a period of six months and above. Examples of the personal belongings were furniture, cooking utensils, clothing and other electrical appliances. The quantities of personal effects should be such that they could be justified as a personal effect. Anything more than what could be considered as a personal effect would be classified as commercial goods and the appropriate taxes and duties paid on them. For instance, four sets of television or one hundred sets of kitchen plates could not be classified as personal effects.

commercial goods:
These were goods imported in large quantities purposely to sell and make some profit. Examples of commercial goods were television sets and parts in large quantities, rice, sugar, oil, computers, electrical gadgets and many other commodities that were imported or brought into the country in large quantities.
vehicles:

For the purpose of taxation and duties, vehicles imported into the country were grouped into the following categories:

i. ambulance and Hearse

ii Motor cars including cross country and estate cars and Motor cars designed for traveling in snow

iii Motor vehicles designed to carry ten (10) to twenty nine (29) persons

iv Motor vehicles designed to carry thirty (30) persons

v Motor vehicles for transportation of goods

vi Tractors of H.S. Code 8701

vii Special purpose vehicles of H.S. Code 87.05

viii Motor Bikes

ix Bicycles

others:

This category of imports into the country included government and other agency groups.

1. The government could import arms and ammunition, currencies and other security equipments. These were treated as special and different from other imported goods. Goods imported by Foreign Embassies were treated as “government” goods.

2. Non-Governmental Organizations and United Nations Agencies imported goods were also classified differently from what pertains in the normal clearing procedures. For instance medicinal, educational and other humanitarian goods imported by them were cleared under special regime of customs procedures (GAMQJ, 2001:10).
3. Goods meant for the Free Zone operations also came under special customs regimes.

2.6 Import Clearance Procedures Under GCNet

The clearance procedures began with the importer obtaining an Import Declaration Form (IDF) and stating all the goods that one intended to import into the country. The IDF was bought from the Ministry of Trade and Industry or designated customs offices in the country. The IDF contained the serial numbers of the invoice, names, address of both sellers and buyers, the harmonized codes of the goods depending on the types of goods imported into the country and the inspection company that would inspect the goods when they arrive.

The exporter on the other side of the trade sent by a courier or other means, the Bill of Lading, the Final Invoice and the Packing List of the goods exported to the importer, through an agent to whom the cost of the goods would be paid.

When the goods arrived at the port, they were stored by any of the following terminal operators: Ghana Ports and Harbours Authority, Tema Container Terminal, Africa Container Service, Maersk Container Terminal, Oceanic Container Terminal or SDV Container Terminal, until customs procedures were completed for the release of the goods to the importer or the agent.

It should be noted that, under the customs regime, importers on their own could not clear goods without the services of a clearing house agents.

The actual customs procedures in the clearance of goods commenced immediately all the necessary documents and forms were made available to the importer. Some of the imports clearing documents were:
1. bill of lading
2. import declaration form (IDF)
3. final invoice
4. packing list
5. certificate of ownership
6. other documents needed if deemed necessary

After the arrival of the goods, the importer or the agent sent the hard copy of the IDF, Bill of Lading, the Final Invoice and other documents needed to DIC (Destination Inspection Company). The inspection companies were Ghana Link Network Services, Gateway Services Limited, Bivac International Ghana Limited and Inspection and Control Services.

The Destination Inspection Companies ascertained the harmonized codes of the goods and came out with the necessary taxes and duties on a document called Final Classification and Valuation Report (FCVR). The FCVR, the Bill of Lading, the Packing List, the Final Invoice and the IDF were given to the Registered Customs Agent by the importer to make a declaration to the Ghana Customs Management System through the Ghana Community Network from the Front End System of the agent. The declaration was an electronic message from an agent to GCMS of all the goods imported, the harmonized codes and the accompanied taxes and duties. The Custom officers then checked the declaration on their GCMS to ensure that the appropriate harmonized codes had been used. If satisfied with the declaration, customs sent a validation message to the agent that the declaration has been approved.

After receiving the approval message on the FES, the agent prints all the customs declarations and goes to any of the designated GCNet banks to effect payment of the
duties and taxes. The designated GCNet banks were the Ghana Commercial Bank and Ecobank Ghana Limited. The payment was made in the currency of the exporter. The next stage of the procedure was the presentation of all the documents and the bank receipts to the customs longroom for the customs officer (compliance) to verify from the bank receipt that the appropriate duties and taxes have been paid. If satisfied that the right thing has been done the customs officer would then nominate another customs officer at where the container/goods were located to conduct a physical inspection of the goods. Customs then released the goods if everything in the container was as declared. The importer/agent then goes to the shipping lines to pay the freight rate. The freight rate could be paid anytime the goods arrive. After paying the freight rate the shipping line issues a Delivery Order (DO) to GPHA to deliver the goods to the importer/agent (GAMQL, 2003:13). Finally, the importer/agent goes to the GPHA to find out if the DO has been issued by the shipping lines. If it has been issued, the importer pays the rent to GPHA and the goods are released to the importer/agent. However, if it was detected that the importer and the agent have underestimated the import duties value, “except as otherwise provided in section 248 of CEPS (Management) Law 1993. Any person who does any act or makes any omission which constitute a contravention of a provision of this Law for which no specific punishment or penalty is provided or is concerned in the doing or making of any omission, or who does any act or makes any omission with intent to facilitate the evasion by himself or by any other person of any provision of this Law, shall pay a reparation as determined by the Commissioner, however, the reparation where quantifiable shall not be less than three times the duty or revenue that would have been lost” (CEPS Management Law, 1993:88).
Legend:

--- Electronic transmission

—— Paper transmission

Fig 1. Channels under the customs procedures
Steps:

1. Declarant buys IDF at MOTI
2a. Declarant submits IDF, Invoice, Bill of Lading to DIC Company
2b. DIS issues report
3. Declarant electronically validates Customs Declaration through GCNet/GCMS and obtains response
4a. Declarant proceeds to Bank and settles all duties and taxes
4b. Bank confirms payment electronically to GCMS
5. Declarant proceeds either to Customs Document Verification (Green Channel) or to Customs Compliance (Yellow/Red)
6. Compliance routes Declaration electronically to Examination Officer who conducts examination (No examination on Green Channel)
7. Officer releases consignment electronically
8. Waybill is issued and consignment is physically cleared.
2.7 Clearance Procedures of Selected Countries

Experiences of clearance procedures in some developing countries were discussed and used as models to guide Ghana’s new customs procedures. The selected countries were Indonesia, Malaysia, Ethiopia and Singapore.

The Indonesia Experience

At the Indonesia port of Tanjung Priok goods to be cleared may be done by the importer or by a broker. Declarations were made on an Import Declaration Form called “Declaration of Importation of Goods”. On the Form, several important items of information were provided such as the name, address and status of the importer/exporter, name of the vessel, description of goods and the value of the goods.

The information was electronically processed through the electronic data interchange system. Within a maximum of four hours, importers get the result of their declaration as to whether it has been accepted or rejected. Where the declaration was rejected, reasons were assigned for the rejection. But if the declaration was accepted, the declarant submits the import declaration and other supporting documents to customs. Physical examination was conducted by customs officers on the goods to be cleared. To facilitate physical inspection, the customs service office at Tanjung Priok used the Hi Co Scan X-Ray Container. The decision to conduct physical examination was influenced by the translation of the scanner images of the commodity.

The physical examination was carried out in the following order:

- Intelligence information determined by computer
- Temporary admission of goods granted
- Re-imported goods
Imported goods were released from customs area after the customs formalities have been fulfilled and the approval from customs has been obtained. In the case of tariff misclassification or miscalculation which led to shortages, goods might be released even if the shortages on related goods have not been paid provided that such shortages were paid within thirty days from the date the letter of shortage payment was issued. If goods were not released within thirty days, they would be regarded as unclaimed goods. If the unclaimed goods were not released within sixty days, customs was empowered to sell the goods by auction and the proceeds used to cover import duties, taxes and accrued charges. The balance of the proceeds from the auction would be appropriated by the state if it was not taken by the owner within the period of ninety (90) days (www.indonesia-eu.org, 2005:2). The system of clearing imported goods in the Indonesian port was almost similar to the one used in Ghana. However, unlike the system in Ghana where the declarant pays penalty for misclassification and miscalculation during declaration, the declarant in Indonesia was allowed to clear the cargo and was given thirty (30) days to pay the difference. Again sixty (60) clear days were given to the importer to clear the goods from the temporary storage. After the sixtieth day, the importer was made to pay one million cedis (¢1,000,000.00) each week for eight weeks. The owner forfeits the goods to the state after one hundred and twenty (120) days. Delays in clearing goods could be reduced at the Ghanaian ports if a system was devised to allow importers to clear their goods and pay penalties later as the Indonesian experience showed.

The Malaysia Experience

The clearing of imported goods at the Port of Klang (Malaysia) was based on Electronic Data Interchange System developed by Port Klang Authority (PKA) and the Port Klang
Community system (PKCS) to facilitate cargo movements by simplifying trade documentation procedures at the port. The system enabled declarants to submit declaration and manifest electronically to PKA via PKCS from the convenience of their office. Upon approval by PKA, the approval with the registration number was sent via PKCS to the declarants. The declarants could then go and collect the goods. The system has led to a more efficient trade monitoring and the competitive edge of the port and the first paperless system of clearance in Malaysia (www.rafmover.com/malaysiacustoms, 2006:1).

The Ethiopia Experience

In the Ethiopian port, the clearance of goods starts five days before the arrival of the goods. However, if the goods did not arrive within five days, a new declaration was lodged at the time of the arrival of the goods. On the lodgement of customs declaration and declaration of facts, the following original documents in support were supplied to customs in a number of copies as prescribed by the Authority:

a. transport document,

b. price document,

c. bank permit,

d. packing list,

e. certificate of origin, and

f. other necessary documents prescribed in the directives issued by the Authority

The customs clearing agent filled and signed the information supplied to the customs declaration. The Authority required documents to be presented in Amharic and translation made by official translators. Customs declarations supported by the necessary
documents as prescribed by the Authority were approved by the customs officer. The officer then verified the document and examines the goods to be sure of the accuracy of the information supplied on the document. Where the owner of the goods or the agent failed to appear at the time of examination the appropriate customs officer opened and examined the goods in the presence of relevant officials. Under the Ethiopian customs regime the importer or the agent could request for prior examination of the goods before the lodgement of goods declaration, if there was reason to believe that the goods have suffered damages or pilferage.

The customs procedure in Ethiopia was similar to the system used in Ghana, However, unlike the system in Ghana, the importer could request for the prior examination of the goods before the lodgement of goods declaration. This helped the importer to initiate any action for claim for the damages or losses as early as possible. This could also help reduce congestion. It could reduce corruption if customs officers know that an importer can report for re-inspection of cargoes (www.bds-ethiopia.net/import, 2004:1).

The Singapore Experience

Under the Singaporean system of clearing imported cargoes, all declarations to customs and other agencies were submitted and approved electronically through the EDI. Besides information for valuation purposes, customs would require the following additional information:

- name of the vessel
- country of origin of cargoes
- number of packages, marks and numbers
- freight and insurance cost

30
The documents required were:

- invoice
- packing list
- bill of lading

The Singaporean system of clearing imports was almost similar to that used in Ghana (www.customs.gov.sg, 2006:1). However, the difference was the connection of all the government agencies to the TradeNet system in Singapore. In Ghana today, most of the agencies are not connected to the GCNet. It was therefore expedient to take all the necessary measures to connect all government agencies to the GCNet to ensure speedy clearance of imported cargoes at the port of Tema.

Many countries were undertaking reforms to ensure quick clearance of imported goods at their ports. There was therefore the need to facilitate the clearing procedures in Ghana to achieve the paperless system of clearing imported goods. Ghana could benefit from the experience of the countries discussed above in the hope of reducing poverty, improve transparency, auditing and reduce corruption.
CHAPTER THREE
DATA PRESENTATION

3.1 Introduction

This chapter discusses the background information of the respondents, their views on the possible causes of delays, and the measures they thought were needed to ensure efficient and quick clearance of imported cargoes at the port of Tema.

3.2 Background of Respondents

The respondents were predominantly males even though a majority of the staff of the clearing house agents was females. This was an observation made by the researcher during the field work. The respondents were selected from importers, clearing house agents, GIFF, CEPS officers and GPHA officers. These organizations were the main stakeholders in the current system of clearing imported cargoes. With regard to the educational background of the respondents, a majority of them had G.C.E A’ Level or below certificates; others also had certificates in professional courses such as Diploma in Shipping and Forwarding. The rest had first Degrees. Majority of the respondents were senior staff members who had worked with their respective employers for between seven (7) to thirteen (13) years. The majority of the junior staff members had worked for their respective employers for between one (1) to six (6) years.

Table 3.1: shows that a majority of the respondents were males: 78% as compared to 22% females. The observation at the customs longroom, however, indicated that most of the agents that presented documents to the customs were females. Probably the
questionnaires given to them were sent to their male counterparts in the office to answer who were in senior positions.

Table 3.1: Gender distribution of respondents

<table>
<thead>
<tr>
<th>Group of Respondents</th>
<th>Male</th>
<th>Female</th>
<th>Freq</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Importers</td>
<td>16</td>
<td>4</td>
<td>20</td>
<td>33.33</td>
</tr>
<tr>
<td>CHA</td>
<td>16</td>
<td>4</td>
<td>20</td>
<td>33.33</td>
</tr>
<tr>
<td>CEPS</td>
<td>12</td>
<td>2</td>
<td>14</td>
<td>23.33</td>
</tr>
<tr>
<td>GPHA</td>
<td>2</td>
<td>2</td>
<td>4</td>
<td>6.66</td>
</tr>
<tr>
<td>GIFF</td>
<td>1</td>
<td>1</td>
<td>2</td>
<td>3.33</td>
</tr>
<tr>
<td>Total</td>
<td>47(78%)</td>
<td>13(22%)</td>
<td>60</td>
<td>100</td>
</tr>
</tbody>
</table>

![Figure 3.1: Gender distribution of respondents](image)

The educational background of respondents is also represented in Table 3.2. About 55% of the respondents had GCE A Levels and below, 21% had first degree and 23% had either a second degree or a professional certificate from the Institute of Shipping and Forwarding. The graph following the Table gives a more vivid picture of the pattern of distribution.
Table 3.2: Educational Background of Respondents

<table>
<thead>
<tr>
<th>The Educational Background of Respondents</th>
<th>Males</th>
<th>Females</th>
<th>Freq</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>MSLC / JSS</td>
<td>2</td>
<td>1</td>
<td>3</td>
<td>5.0</td>
</tr>
<tr>
<td>GCE O'Levels/SSSCE</td>
<td>8</td>
<td>6</td>
<td>14</td>
<td>23.4</td>
</tr>
<tr>
<td>GCE A' Levels</td>
<td>15</td>
<td>1</td>
<td>16</td>
<td>26.7</td>
</tr>
<tr>
<td>First Degree</td>
<td>11</td>
<td>2</td>
<td>13</td>
<td>21.7</td>
</tr>
<tr>
<td>Others</td>
<td>11</td>
<td>3</td>
<td>14</td>
<td>23.3</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>47(78%)</strong></td>
<td><strong>13(22%)</strong></td>
<td><strong>60</strong></td>
<td><strong>100</strong></td>
</tr>
</tbody>
</table>

![Fig. 3.2: Educational background of respondents](image)

The occupational characteristics of the respondents are displayed in Table 3.3 below. The Table indicates that about 33%, 33% and 23% were importers, clearing house agents and CEPS officers respectively. A large percentage of respondents represented these three (3) categories because they formed the major stakeholders in the operations of the GCNet in the clearance of imported cargoes.
Table 3.3: Occupational distribution of Respondents

<table>
<thead>
<tr>
<th>The Occupation of Respondents</th>
<th>Male</th>
<th>Female</th>
<th>Freq</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Importers</td>
<td>16</td>
<td>4</td>
<td>20</td>
<td>33.3</td>
</tr>
<tr>
<td>Clearing House Agents</td>
<td>16</td>
<td>4</td>
<td>20</td>
<td>33.3</td>
</tr>
<tr>
<td>CEPS officers</td>
<td>12</td>
<td>2</td>
<td>14</td>
<td>23.3</td>
</tr>
<tr>
<td>GPHA</td>
<td>2</td>
<td>2</td>
<td>4</td>
<td>6.7</td>
</tr>
<tr>
<td>GIFF</td>
<td>1</td>
<td>1</td>
<td>2</td>
<td>3.3</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>47(78%)</strong></td>
<td><strong>13(22%)</strong></td>
<td><strong>60</strong></td>
<td><strong>100</strong></td>
</tr>
</tbody>
</table>

Table 3.4 shows the position of respondents in their various organizations. About 83% of the respondents were senior staff members while 17% were junior staff members. But it should be noted that, during the questionnaire administration, the questionnaires were distributed to junior staff members who were mostly the people on the field sending documents from one place to the other in the clearance of goods. The questions however,
were completed mostly by senior staff members in the office. This was in connection with customs house agents.

Table 3.4: Position in Employment of Respondents

<table>
<thead>
<tr>
<th>Group of Respondents</th>
<th>Position in employment</th>
<th>Freq</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Senior Staff</td>
<td>Junior Staff</td>
<td></td>
</tr>
<tr>
<td></td>
<td>M</td>
<td>F</td>
<td>M</td>
</tr>
<tr>
<td>Importers</td>
<td>16</td>
<td>4</td>
<td>0</td>
</tr>
<tr>
<td>CHA</td>
<td>10</td>
<td>2</td>
<td>4</td>
</tr>
<tr>
<td>CEPS</td>
<td>10</td>
<td>2</td>
<td>0</td>
</tr>
<tr>
<td>GPHA</td>
<td>2</td>
<td>2</td>
<td>0</td>
</tr>
<tr>
<td>GIFF</td>
<td>1</td>
<td>1</td>
<td>0</td>
</tr>
<tr>
<td>TOTAL</td>
<td>39(65%)</td>
<td>11(18%)</td>
<td>6(10%)</td>
</tr>
</tbody>
</table>

Fig. 3.4: Occupation of respondents

From Table 3.5, about 30% of the respondents have worked with their present employers for more than 13 years, 18% have worked for 12 years, whereas about 41.6% of the respondents have worked with their employers between 1-9 years.
Table 3.5: Number of Years in Occupation according to Respondents

<table>
<thead>
<tr>
<th>No. of years in occupation</th>
<th>Senior Staff</th>
<th>Junior Staff</th>
<th>Freq</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>1-3 years</td>
<td>10</td>
<td>2</td>
<td>12</td>
<td>20.00</td>
</tr>
<tr>
<td>4-6 years</td>
<td>4</td>
<td>5</td>
<td>9</td>
<td>15.00</td>
</tr>
<tr>
<td>7-9 years</td>
<td>8</td>
<td>2</td>
<td>10</td>
<td>16.60</td>
</tr>
<tr>
<td>10-12 years</td>
<td>10</td>
<td>1</td>
<td>11</td>
<td>18.33</td>
</tr>
<tr>
<td>13 years and above</td>
<td>18</td>
<td>0</td>
<td>18</td>
<td>30.00</td>
</tr>
<tr>
<td>Total</td>
<td>50(83%)</td>
<td>10(17%)</td>
<td>60</td>
<td>100</td>
</tr>
</tbody>
</table>

3.6 Knowledge of Respondents

Table 3.6: indicates that 28% of the respondents stated that it took between two to three days to clear the cargoes under the customs procedures. 52% of them stated that the previous system took between four to five days to clear the imported cargoes. 20% said the previous system took more than six (6) days to clear imported cargoes.
Table 3.6: The length of time it took to clear imported cargoes previously according to Respondents

<table>
<thead>
<tr>
<th>Clearance Time</th>
<th>Freq</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>2 days</td>
<td>4</td>
<td>6.7</td>
</tr>
<tr>
<td>3 days</td>
<td>13</td>
<td>21.7</td>
</tr>
<tr>
<td>4 days</td>
<td>8</td>
<td>13.3</td>
</tr>
<tr>
<td>5 days</td>
<td>23</td>
<td>38.3</td>
</tr>
<tr>
<td>6 days</td>
<td>12</td>
<td>20.0</td>
</tr>
<tr>
<td>Total</td>
<td>60</td>
<td>100</td>
</tr>
</tbody>
</table>

![Bar Chart]

Fig. 3.6: No. of years in current occupation

About 45% of the respondents replied that the current system of clearing imported cargoes took between one (1) to two (2) days to clear the goods from the port. 43% of them indicated that the system took between three (3) to four (4) days to clear the cargoes. 12% of the respondents said the current system takes five (5) days to clear the goods from the port.
Table 3.7: The length of time it takes to clear imported cargoes now by Respondents

<table>
<thead>
<tr>
<th>Length of time it takes to clear imported cargoes</th>
<th>Freq</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 day</td>
<td>10</td>
<td>17.0</td>
</tr>
<tr>
<td>2 days</td>
<td>17</td>
<td>28.3</td>
</tr>
<tr>
<td>3 days</td>
<td>17</td>
<td>28.3</td>
</tr>
<tr>
<td>4 days</td>
<td>9</td>
<td>15.0</td>
</tr>
<tr>
<td>5 days</td>
<td>7</td>
<td>12.0</td>
</tr>
<tr>
<td>Total</td>
<td>60</td>
<td>100</td>
</tr>
</tbody>
</table>

From Table 3.8: 55% of the respondents indicated that the educational background of customs house agents was high enough to ensure the speedy clearance of imported cargoes but 45% of the respondents indicated otherwise. In this case it was observed that whereas the Customs officers believed that the clearing agents do not have adequate knowledge of the clearing procedures the clearing agents and the importers think otherwise.
Table 3.8: Adequacy of agents' level of education in ensuring speedy clearance of imported cargoes

<table>
<thead>
<tr>
<th>Group of Respondents</th>
<th>Yes</th>
<th>No</th>
<th>Freq</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Importers</td>
<td>11</td>
<td>9</td>
<td>20</td>
<td>33.33</td>
</tr>
<tr>
<td>CHA</td>
<td>15</td>
<td>5</td>
<td>20</td>
<td>33.33</td>
</tr>
<tr>
<td>CEPS</td>
<td>4</td>
<td>10</td>
<td>14</td>
<td>23.33</td>
</tr>
<tr>
<td>GPHA</td>
<td>1</td>
<td>3</td>
<td>4</td>
<td>6.66</td>
</tr>
<tr>
<td>GIFF</td>
<td>2</td>
<td>0</td>
<td>2</td>
<td>3.33</td>
</tr>
<tr>
<td>TOTAL</td>
<td>33(55%)</td>
<td>27(45%)</td>
<td>60</td>
<td>100</td>
</tr>
</tbody>
</table>

A modal average of 44 of the respondents indicated that the most occurring errors when making declaration were the misdescription of the cargoes. 33% of them indicated that agents and importers under declare the number of cargoes they brought. About 23% of them said that the error could also be under-estimation of import duties.
Table 3.9: Errors committed by agents when making declaration under the current system by position of respondents.

<table>
<thead>
<tr>
<th>Declaration errors</th>
<th>Senior Staff</th>
<th>Junior Staff</th>
<th>Freq</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Misdescription of cargoes</td>
<td>19</td>
<td>7</td>
<td>26</td>
<td>43.3</td>
</tr>
<tr>
<td>Under declaration of cargoes</td>
<td>14</td>
<td>6</td>
<td>20</td>
<td>33.3</td>
</tr>
<tr>
<td>Under-estimation of import duties</td>
<td>9</td>
<td>5</td>
<td>14</td>
<td>23.3</td>
</tr>
<tr>
<td>Total</td>
<td>42(70%)</td>
<td>18(30%)</td>
<td>60</td>
<td>100</td>
</tr>
</tbody>
</table>

Fig. 3.9: Errors normally committed when making declaration

A modal average of about 43% of the respondents replied that the current customs procedure was bureaucratic. About 33% of the respondents indicated that the system was expensive. 23% of the respondent said the current customs procedure was cumbersome. The cumbersome nature of the procedure could be due to the fact that agencies that were
part of the system were neither linked to the GCNet nor located in the same building. This made agents' to move from one agency to the other in different locations.

Table 3.10: Complaints made by importers and agents on the current system by Respondents

<table>
<thead>
<tr>
<th>Importers complaints</th>
<th>IMP</th>
<th>CHA</th>
<th>CEPS</th>
<th>GPHA</th>
<th>GIFF</th>
<th>Freq</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>The procedure is bureaucratic</td>
<td>2</td>
<td>11</td>
<td>7</td>
<td>4</td>
<td>2</td>
<td>26</td>
<td>43.33</td>
</tr>
<tr>
<td>The procedure is expensive</td>
<td>16</td>
<td>4</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>20</td>
<td>33.33</td>
</tr>
<tr>
<td>The procedure is cumbersome</td>
<td>2</td>
<td>5</td>
<td>7</td>
<td>0</td>
<td>0</td>
<td>14</td>
<td>23.33</td>
</tr>
<tr>
<td>Total</td>
<td>20</td>
<td>20</td>
<td>14</td>
<td>4</td>
<td>2</td>
<td>60</td>
<td>100</td>
</tr>
</tbody>
</table>

A modal average of 50 indicated that the customs procedures were not achieving the intended purpose because personnel delay unnecessarily when working on documents. 40% of the respondent argued that there were lots of manual works within the process.
The remaining 10% of the respondents indicated the process of clearing cargoes was time consuming.

Table 3.11: Reasons why the current customs procedures are not achieving the intended purpose according to respondents

<table>
<thead>
<tr>
<th>Reasons for not achieving intended purpose</th>
<th>IMP</th>
<th>CHA</th>
<th>CEPS</th>
<th>GPHA</th>
<th>GIFF</th>
<th>Freq</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personnel delay unnecessarily when working on documents</td>
<td>12</td>
<td>14</td>
<td>1</td>
<td>1</td>
<td>2</td>
<td>30</td>
<td>50.0</td>
</tr>
<tr>
<td>There are lots of manual works within the process</td>
<td>2</td>
<td>6</td>
<td>13</td>
<td>3</td>
<td>0</td>
<td>24</td>
<td>40.0</td>
</tr>
<tr>
<td>The process of clearing goods is time consuming</td>
<td>6</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>6</td>
<td>10.0</td>
</tr>
<tr>
<td>Total</td>
<td>20</td>
<td>20</td>
<td>14</td>
<td>4</td>
<td>2</td>
<td>60</td>
<td>100</td>
</tr>
</tbody>
</table>

About 73% of the respondents stated that the role of GPHA was relevant in the clearance of cargoes. 27% of the respondents indicated that the role of GPHA in the clearance procedure was not relevant.
Table 3.12: The relevance of the role of GPHA in the clearance of cargoes.

<table>
<thead>
<tr>
<th>Group of Respondents</th>
<th>Yes</th>
<th>No</th>
<th>Freq</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>NOS</td>
<td>%</td>
<td>NOS</td>
</tr>
<tr>
<td>Importers</td>
<td>14</td>
<td>70</td>
<td>6</td>
</tr>
<tr>
<td>CHA</td>
<td>10</td>
<td>50</td>
<td>10</td>
</tr>
<tr>
<td>CEPS</td>
<td>14</td>
<td>100</td>
<td>0</td>
</tr>
<tr>
<td>GPHA</td>
<td>4</td>
<td>100</td>
<td>0</td>
</tr>
<tr>
<td>GIFF</td>
<td>2</td>
<td>100</td>
<td>0</td>
</tr>
<tr>
<td>TOTAL</td>
<td>44</td>
<td>16</td>
<td>60</td>
</tr>
</tbody>
</table>

A modal average of 68% of the respondents indicated that there were lots of manual works at GPHA offices. About 22% of the respondents said the procedures at GPHA were bureaucratic and 10% of them argued that the handling of cargoes could be done by the individual shipping lines.
Table 3.13: Why the role of GPHA is not relevant.

<table>
<thead>
<tr>
<th>Complaints about GPHA’s role</th>
<th>IMP</th>
<th>CHA</th>
<th>CEPS</th>
<th>GPHA/GIFF</th>
<th>Freq</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>A lot of manual work at GPHA offices</td>
<td>16</td>
<td>14</td>
<td>10</td>
<td>1</td>
<td>41</td>
<td>68.33</td>
</tr>
<tr>
<td>GPHA procedures are bureaucratic</td>
<td>2</td>
<td>4</td>
<td>4</td>
<td>3</td>
<td>13</td>
<td>21.66</td>
</tr>
<tr>
<td>The handling of cargoes should be done by individuals shipping lines</td>
<td>2</td>
<td>2</td>
<td>0</td>
<td>2</td>
<td>6</td>
<td>10.00</td>
</tr>
<tr>
<td>Total</td>
<td>20</td>
<td>20</td>
<td>14</td>
<td>6</td>
<td>60</td>
<td>100</td>
</tr>
</tbody>
</table>

Fig. 3.13: Why the role of GPHA is not relevant
Table 3.14: shows that 78% of the respondents agreed that the documents or forms needed to clear imported cargoes could easily be obtained from the appropriate authorities. 22% on the other hand indicated that the documents could not be easily obtained. This implied that a majority of the respondents have worked for sometime now and knew where to go for the necessary documents. Those who replied in the negative could probably be workers who were recently employed in the clearing business who did not know much about the system.

Table 3.14: Respondents perception on accessing the forms/documents used in clearing the cargoes

<table>
<thead>
<tr>
<th>Group of Respondents</th>
<th>Yes</th>
<th>No</th>
<th>Freq</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Importers</td>
<td>14</td>
<td>6</td>
<td>20</td>
<td>33.33</td>
</tr>
<tr>
<td>CHA</td>
<td>16</td>
<td>4</td>
<td>20</td>
<td>33.33</td>
</tr>
<tr>
<td>CEPS</td>
<td>12</td>
<td>2</td>
<td>14</td>
<td>23.33</td>
</tr>
<tr>
<td>GPHA</td>
<td>4</td>
<td>0</td>
<td>4</td>
<td>6.66</td>
</tr>
<tr>
<td>GIFF</td>
<td>1</td>
<td>1</td>
<td>2</td>
<td>3.33</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>47 (78%)</strong></td>
<td><strong>13 (22%)</strong></td>
<td><strong>60</strong></td>
<td><strong>100</strong></td>
</tr>
</tbody>
</table>

Fig. 3.14: Accessing documents/forms to clear imports

46
In Table 3.15: 63% of the respondents believe they know most of the requirements for the clearing of imported goods whereas 37% of the respondents did not have adequate knowledge about the requirements. The documents that most importers and their agents were not aware of were documents to be obtained from the Food and Drugs Board, Environmental Protection Agency and other related agency permits when certain categories of goods were been imported into the country.

Table 3.15: Agents awareness of the requirement of the current system of clearing imported cargoes by respondents

<table>
<thead>
<tr>
<th>Group of Respondents</th>
<th>Yes</th>
<th>No</th>
<th>Freq</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Importers</td>
<td>12</td>
<td>8</td>
<td>20</td>
<td>33.33</td>
</tr>
<tr>
<td></td>
<td>14</td>
<td>6</td>
<td>20</td>
<td>33.33</td>
</tr>
<tr>
<td>CHA</td>
<td>8</td>
<td>6</td>
<td>14</td>
<td>23.33</td>
</tr>
<tr>
<td>CEPS</td>
<td>2</td>
<td>2</td>
<td>4</td>
<td>6.66</td>
</tr>
<tr>
<td>GPHA</td>
<td>2</td>
<td>0</td>
<td>2</td>
<td>3.33</td>
</tr>
<tr>
<td>GIFF</td>
<td></td>
<td></td>
<td>2</td>
<td>3.33</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>38(63%)</strong></td>
<td><strong>22(37%)</strong></td>
<td><strong>60</strong></td>
<td><strong>100</strong></td>
</tr>
</tbody>
</table>

Fig. 3.15: Agents awareness of requirements to clear imports
About 50% of the respondents indicated that the customs officers did not compromise with fraudulent importers and always insist on the right procedures in the clearance of cargoes. 30% of the respondents stated that customs officers frustrate importers in order to get money from them. This accession by this category of respondents was confirmed by the new commissioner of CEPS in his maiden speech (Daily Graphic, Wednesday 2nd August 2006). 20% of the respondents said importers do not complete their documents correctly.

Table 3.16: Perception about customs officers in the clearance of cargoes.

<table>
<thead>
<tr>
<th>Perception of Customs Officers</th>
<th>Senior Staff</th>
<th>Junior Staff</th>
<th>Frequency</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Officers always insist on the right procedures</td>
<td>18</td>
<td>3</td>
<td>21</td>
<td>35</td>
</tr>
<tr>
<td>Officers frustrate importers in order to get money from them</td>
<td>12</td>
<td>6</td>
<td>18</td>
<td>30</td>
</tr>
<tr>
<td>Importers do not complete their documents correctly</td>
<td>7</td>
<td>5</td>
<td>12</td>
<td>20</td>
</tr>
<tr>
<td>Officers do not compromise with fraudulent importers</td>
<td>5</td>
<td>4</td>
<td>9</td>
<td>15</td>
</tr>
<tr>
<td>Total</td>
<td>42</td>
<td>18</td>
<td>60</td>
<td>100</td>
</tr>
</tbody>
</table>
About 67% of the respondents indicated that the current system was achieving the purpose for which it was introduced. 33% of the respondent answered otherwise saying that the current system was not achieving the purpose for which it was introduced.
Table 3.17: Is the current customs procedures achieving what it was intended?

<table>
<thead>
<tr>
<th>Group of Respondents</th>
<th>Yes</th>
<th>No</th>
<th>Freq</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Importers</td>
<td>11</td>
<td>9</td>
<td>20</td>
<td>33.33</td>
</tr>
<tr>
<td>CHA</td>
<td>13</td>
<td>7</td>
<td>20</td>
<td>33.33</td>
</tr>
<tr>
<td>CEPS</td>
<td>12</td>
<td>2</td>
<td>14</td>
<td>23.33</td>
</tr>
<tr>
<td>GPHA</td>
<td>3</td>
<td>1</td>
<td>4</td>
<td>6.66</td>
</tr>
<tr>
<td>GIFF</td>
<td>1</td>
<td>1</td>
<td>2</td>
<td>3.33</td>
</tr>
<tr>
<td>TOTAL</td>
<td>40(67%)</td>
<td>20(33%)</td>
<td>60</td>
<td>100</td>
</tr>
</tbody>
</table>

A modal average of about 50% of respondents indicated that lack of reachstakers to lift containers especially during inspections and examinations of cargoes. 37% of the respondents said there were lots of manual works at the GPHA office. 13% of the respondents argued that GPHA officers delay in issuing the release order.
Table 3.18: Ways by which the activities of GPHA officers affect the clearance of imported cargoes according Respondents.

<table>
<thead>
<tr>
<th>Effect of GPHA’s activities on imports clearance</th>
<th>IMP</th>
<th>CHA</th>
<th>CEPS</th>
<th>GPHA/GIFF</th>
<th>Freq</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lack of reachstackers to lift containers</td>
<td>11</td>
<td>12</td>
<td>6</td>
<td>1</td>
<td>30</td>
<td>50.00</td>
</tr>
<tr>
<td>There are lots of manual work at the GPHA release office</td>
<td>5</td>
<td>6</td>
<td>6</td>
<td>5</td>
<td>22</td>
<td>36.66</td>
</tr>
<tr>
<td>GPHA offices delay in issuing the release order</td>
<td>4</td>
<td>2</td>
<td>2</td>
<td>0</td>
<td>8</td>
<td>13.33</td>
</tr>
<tr>
<td>Total</td>
<td>20</td>
<td>20</td>
<td>14</td>
<td>6</td>
<td>60</td>
<td>100</td>
</tr>
</tbody>
</table>

Fig. 3.18: Effects of GPHA’s activities in clearing imports
In question 18 on the questionnaire, respondents were asked to state some of causes of delay under the current customs procedures of clearing imported cargoes. Below is the summary of the views of respondents on the causes of delay:

- about 28% of the respondents stated that the causes of delay in the clearance of imported cargoes were centered on the manual handling of documents at the GPHA offices.

- the breakdown of the GCNet was a major cause of delay in the current system of clearing cargoes. This was said by about 26% of the respondents.

- again, lackadaisical attitude of some CEPS officers contributed to delay in the system. It was observed that there were periods when some officers engaged themselves in conversation whilst agents were waiting for their documents. This claim was made by about 20% of the respondents.

- the problem of inadequacy of reachstackers to lift containers for inspection and examination featured as one of the major causes of delay in clearing imported cargos. This was argued by about 16% of the respondents.

- the educational background of most of the agents did not ensure speedy clearance of cargoes since some of them could not read and identify simple mistakes on the forms. About 10% of the respondents said this.

In question 19, respondents were asked to recommend measures to ensure the speedy clearance of imported cargoes at the port of Tema. The summary of their views were as follows:
- about 30% of the respondents recommended that the GCNet which facilitates the transfer of data between the stakeholders should be expanded in capacity to avoid the breakdown of the system.

- the number of CEPS officers working on the various documents was inadequate and there was the need to increase their number. This was the response of about 14% of the respondents.

- about 25% of the respondents stated that, the number of reachstackers to lift containers for examination and inspections should be increased to reduce the time spent waiting for reachstackers.

- the bureaucracy in the system should be reduced. This, respondents suggested could be done by connecting the other agencies like the Food and Drugs Board, the Environmental Protection Agency and many others to the GCNet so that the movement from one agency to the other would be reduced. This was the position of about 31% of the respondents.

In an attempt to gather more information for the purpose of the study, a management member and three (3) workers of the other three (3) Destination Inspection Companies (DIC) were interviewed for their response on the causes of delay under the current system. On the role of the DIC in the current customs procedures the interviewees stated that, the DIC

1. furnish importers with FCVR
2. scan containers to determine their contents
3. help government to meet revenue target
With regard to the possible causes of delay, they explained that the main causes of delays were the late submission of documents by importers and the inaccurate data on relevant forms such as invoices and bill of lading. The lack of competition among the DIC’s due to the geographical allocation of importers did not encourage efficiency among the DIC’s.

Touching on the recommendations to encourage the speedy clearance of imports, the interviewees were of the view that:

- clearing agents should be impressed upon to be honest in their declaration and the need to present genuine documents
- they also emphasized on the need to train all the key players in the effective use of computers
CHAPTER FOUR

SUMMARY, CONCLUSION AND RECOMMENDATION

4.1 Introduction

The chapter discusses the summary of the research work, conclusions drawn from it, and recommendations made in order to reduce if not eliminate, completely the element of delay under the current customs procedures for clearing imported cargoes.

4.2 Summary

The current system was introduced to ensure the speedy clearance of imported cargoes. However, importers and their agents believed that there were still some elements of delay that did not ensure full realization of the objective for which the system was introduced. Delay in the clearance of imports at the port could lead to increase in the prices of goods on the market, reduce government revenue generated from the port and ultimately affect the desire of making the Port of Tema the hub of West Africa. There was the need therefore to ascertain the effectiveness of the current customs procedures and the possible causes of delay during the clearing of imports.

The respondents were drawn from importers, CEPS officers, clearing house agents, GPHA officers and representatives of GIFF. The relevant literature for the study was obtained from magazines, journals, newspapers and published books by authorities in Maritime Studies.

The study showed that, the causes of delay in clearing imported cargoes under the current customs procedures were the result of the following:
• Most of the importers and clearing house agents did not collect relevant documents, especially documents from Environmental Protection Agency and Food and Drugs Board, during the clearance of some category of goods.

• Again, misdescription and under-declaration of cargoes. When these occurred, the whole process would have to be restarted, thereby resulting in delays in the clearing of cargoes.

• Furthermore, there were lots of manual systems of operations in some of the offices. This did not ensure the full automation of the system hence the delay.

• The low capacity and frequent breakdown of the GCNet system was also a major contributory factor causing delays during the clearance of imported cargoes at the port.

• The inadequate number of customs officers to process documents and physically examine imports contributes to delay in clearing cargoes at the port.

4.3 Conclusion

Despite the efforts made by Customs to enhance the speedy clearance of imports there were some elements of delay within the customs procedures. The problem of delays, apart from the low capacity and frequent breakdown of the GCNet system were human related. Lack of computers in some offices within the clearance system was a source of
worry to importers and agents. Therefore enough computers should be provided to ensure the full computerization of the system.

4.4 **Recommendations**

Based on the presentations and observation from and interactions with the respondents, the following were recommended:

- The capacity of the GCNet should be expanded and regularly maintained to forestall frequent breakdown of the clearance system;

- The various government agencies within the system should be connected to the GCNet as it had been done in other countries where the EDI operates to reduce the time spent in moving from one agency to the other;

- CEPS Officers should be motivated to work harder on documents presented to them than they are doing were;

- Declarant should be educated to appreciate the need to make honest declaration.
BIBLIOGRAPHY:


58
www.indonisanmission.eu.org (2005), *Customs Procedures for Moving Good to Indonesia*


www.bds.ethiopia.net/import (2004), Import Trade in Ethiopia

APPENDIX I: THE RESEARCH INSTRUMENTS

QUESTIONNAIRE ON A CASE STUDY OF CUSTOMS PROCEDURES IN THE CLEARANCE OF IMPORTED CARGOES AT PORT OF TEMA

This questionnaire is being used to collect information to write a dissertation as part of the requirements for an M.A. Degree Programme in Port and Shipping Administration at the Department of Maritime Studies, Regional Maritime Academy, Accra.

The study intends to find out the real causes of delay in clearing imported cargoes at Port of Tema. I humbly appeal to you to answer the questions below.

To ensure absolute anonymity, your name and other confidential particulars are not needed.

I sincerely thank you in advance for your assured co-operation.

Procedure for answering the questions:

Please tick the box to the right, or write down your answer where necessary.

1. Gender
   1. Male
   2. Female

2. Educational Background
   1. Middle School Leaving Certificate/J.S.S
   2. GCE Ordinary Level Certificate/SSSCE
   3. GCE Advanced Level Certificate
   4. First Degree
   5. Others, Please specify ..........................
3. Occupation
   1. Importer
   2. Clearing House Agent
   3. Ghana Institute of Freight Forwarders
   4. CEPS
   5. GPHA

4. Position in employment
   1. Junior Staff
   2. Senior Staff

5. Number of years in current occupation
   1. 1 – 3 years
   2. 4 – 6 years
   3. 7 – 9 years
   4. 10 – 12 years
   5. 13 years and above

6. How long did it take to clear imported cargoes under the previous customs procedures? .........................................................

7. How long does it take to clear imported cargoes under the current customs procedures? .........................................................
8. What are the forms/documents needed to clear imported cargoes under the current regime of customs procedure?

1. ..................................................................................................................
2. ..................................................................................................................
3. ..................................................................................................................
4. ..................................................................................................................
5. ..................................................................................................................

9. Are these forms/documents easily accessed?

1. Yes  
2. No  

10. Are importers and their agents really aware of all the requirements of the current customs procedures?

1. Yes  
2. No  

11. Is the level of education of Customs House Agents enough to ensure the speedy clearance of imports?

1. Yes  
2. No  

12. What are the errors that importers and their agents often commit under the current dispensation?

1. Misdescription of cargoes  
2. Under-estimation of import duties  
3. Under-declaration of cargoes  
4. Others, Please specify  

62
13. How do you perceive custom officers in the clearance of imported cargoes?
1. Officers do not compromise with fraudulent importers
2. Officers always insist on the right procedures
3. Officers frustrate importers so as to get some monies from them
4. Importers do not complete their document correctly
5. Others, Please specify ............................................................

14. What are some of the complaints that importers and their agents lodge on the clearance of cargoes in this regime?
1. The procedure is expensive
2. The procedure is cumbersome
3. The procedure is bureaucratic
4. Others, Please specify ............................................................

15. Is the current customs procedure achieving what it is intended?
1. Yes
2. No
15b. If No why? .............................................................................

16. Do you consider the role of GPHA relevant in the clearance of imported cargoes?
1. Yes
2. No
16b. If No why? .............................................................................
17. In what way(s) do the activities of the GPHA Officers affect the clearance of imported cargoes?

1. GPHA Officers for personal reasons delay in issuing the release order
2. There are a lot of manual works at the GPHA release office
3. Others, Please specify .................................................................

18. In your opinion state some of the causes of delay in clearing imported cargoes under this regime?

1. ...........................................................................................................
2. ...........................................................................................................
3. ...........................................................................................................
4. ...........................................................................................................
5. ...........................................................................................................

19. What do you think should be done to reduce the element of delay in the current customs procedures?

1. ...........................................................................................................
2. ...........................................................................................................
3. ...........................................................................................................
4. ...........................................................................................................
5. ...........................................................................................................
**Import Declaration Form**

**Importer (Full Particulars):**
FIMATEX (GH) LTD

**Address:**
2nd Eastern Floor, Chewing Building

**Name & Position of Contact Person of Importer:**

**Social Security/formerly S.I. No.:**

**Tax Identification No.:**
921B000075

**Telephone:**

**Imperial Post Code:**

**Proposed Importer Number & Date (Copy Attached):**

**Proposed Inspection Details:**

**Inspection Company:**

**Shipment Details:**

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**TOTAL VALUE (CIF):**

**Imports: IDT XCI The IDF is not Transferable a for goods, ammunition, telecommunication machines / equipment, chemicals, explosives and food.**

**Any importer who contravenes any terms of this Declaration will be liable to regulations of Ghana.**

**Signature of Importer:**

**Name of Authorised Clearing Agent:**

---

**General Conditions:**

(A) All sections of this IDF shall be completed.

(B) All imports shall be subjected to Destination inspection and the IDF is not Transferable for goods, ammunition, telecommunication machines / equipment, chemicals, explosives.

(C) It is the responsibility of the importer to declare all relevant standards applicable to goods presented not valid for inspection purposes.

(D) I hereby declare that the information provided above is true and that the importation shall be done in accordance with the regulations of Ghana.

---

**Revision:**

---

**Signature of Importer:**

**Name of Authorised Clearing Agent:**

---
MAERSK LINE
WATANMAL BOOLCHAND & CO. LTD.
10TH FLOOR, MAN CHEUNG BLDG.
15-17 WYNDHAM STREET, HONG KONG,
TEL: (852)25249276
FAX: (852)28450540

TO ORDER

Party (see clause 22)
PRIMEX GHANA LTD
41, SOUTH INDUSTRIAL AREA
ACCRRA, GHANA.
FAX 022 20 32 38
E-MAIL: MANOJ@WATANMAL.COM

Vessel (see clause 3 + 19)
MERITO
0605

Port of Loading

SALERNO:

FREIGHT PREPAID

ML-IT0758973
521547

SAID TO CONTAIN
1750 CARTONS TOMATO PASTE AND
1700 CARTONS, EMPTY CARTONS
FREE OF CHARGES

ML-IT0758824
521462

SAID TO CONTAIN
1750 CARTONS TOMATO PASTE AND
1700 CARTONS, 50 EMPTY CARTONS
FREE OF CHARGES

Additional particulars as declared by Shipper, but without responsibility of or representation by Carrier (see clause 14)

Freight & Charges
Rate
Unit
Currency
Prepaid
Collect

Freight as arranged
0605
SALERNO
MAR-11 2006

Declared Value (see clause 7.3)

2 CONTAINER(S)

Place of Issue of B/L

THIRD OF THREE

Dest Agent: MAERSK GHANA LIMITED.
Phone: 204663/204037
Fax: 204114 & 202048

Signed for the Carrier A. P. Moller - Maersk Ltd.

FOR MAERSK ASIAN LIMITED

Maersk India Pvt. Ltd.
REF NO-  
DATE  
BILL NO.  
DESCRIPTION  
PACKING  
CONTAINER NO.  
TOTAL GROSS WEIGHT  
TOTAL MEASUREMENT  
VESSEL NAME  
B/L No.  
IDF No.  

Watanmal Boolchand & Co., Ltd  
10/F, Man Cheung Bldg,  
15-17, Wyndham Street, Hongkong  
Tel: (852) 25249276/9 Fax: (852) 28450540  
Email: info@watanmal.com  

PACKING LIST  
ORDER NO. T546  

REF. NO. JC434  
17-Mar-06  
G06/319  
'GINO' BRAND TOMATO PASTE  
48 X 210gms Packing (Easy Open)  
TOTAL TWO CONTAINERS CONTAINING 3400 CARTONS  
EACH CONTAINER CONTAINS 1700 CARTONS  
EACH CARTON CONTAINS 48 TINS  
EACH PACK CONTAINS 210gms PACKING  
POCU 002489-5, PONU 049880-9  
40800 KGS  
40 CBM  
PER 'MERITO V. 0605' SAILING ON OR ABOUT  
11/ MAR / 2006 FROM SALERNO TO:TEMA IN  
2 X 20' CONTAINERS  
850586787  
'0409175  

WATANMAL BOOLCHAND & CO., LTD.
INVOICE NO. G06/319 OF 3400 Cartons of Merchandise Marked as under, consigned by
WATANMAL BOOLCHAND & CO., LTD, 10/FL., Man Cheung Bldg., 15-17, Wyndham Street, Hongkong
on account and entire risk of. Messrs Primex (Ghana) Ltd., P.O. Box 18776, Accra, Ghana
shipped per: MERITO V. 0605 sailed on about 11-Mar-06
under our S/c IC434 Order No. T546 Terms: D/A dug on 9-Jul-06
documents to be presented through ECOBANK GHANA LTD., KINBU ROAD, TUDU; P.M.B. GPO
ACCRA, GHANA TEL # (233) 21-685587, 68559; FAX # (233) 21-685585, 684651

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| Country of Origin: ITALY
| 2 X 20' CONTAINER(S) COVERING
| 'GINO' BRAND TOMATO PASTE 48 X 210gms Packing (Easy Open) 3,400 | $7.02 | $23,868.00 |
| FOB | $22,332.20 |
| FREIGHT | $1,500.00 |
| INSURANCE | $35.80 |
| CIF AMOUNT | $23,868.00 |
| B/L NO. | 850586787 |
| IDF. NO. | '0409175 |
| 100 EMPTY CARTONS FREE OF CHARGES |
| TOTAL USD: 16.00 (FOR CUSTOMS PURPOSE ONLY) |

TOTAL: CIF TEMAP USD $23,868.00
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### Customs, Excise and Preventive Service

**Declaration for Customs Use Only**

Reference No: 0604090321
Office Code: TMA1

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**BOE Attached Documents:**

- INV (G36/03), BLA (850586787), FCV (GLACC00654551T), IDL (80499175), PKL
- JTC (N/A)

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**Customs Response Message Description:**

Declaration has been validated and routed to Compliance.

Please effect payment of Duties and Taxes at any participating Bank and submit hard copy of Declaration accompanied by all supporting documents to Supervisor C. LARVEN.

Decl. is valid for payment until 04/04/2006. Date: 04/04/2006 15:06:41

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Doc Status: Accepted
User Reference: 004JF00015

No Of Print: 1
Page No: C-1