



**GHANA'S TRADING HUB**  
**[www.ghanastradinghub.gov.gh](http://www.ghanastradinghub.gov.gh)**



# **USER GUIDE**

Transition Helpline: 0800-266-266  
Ghana's Trading Hub Helpline: 0800-111-222



**[support@ghanastradinghub.gov.gh](mailto:support@ghanastradinghub.gov.gh)**

## **DUTY CALCULATOR**

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## About the Ghana Trading Hub Duty Calculator

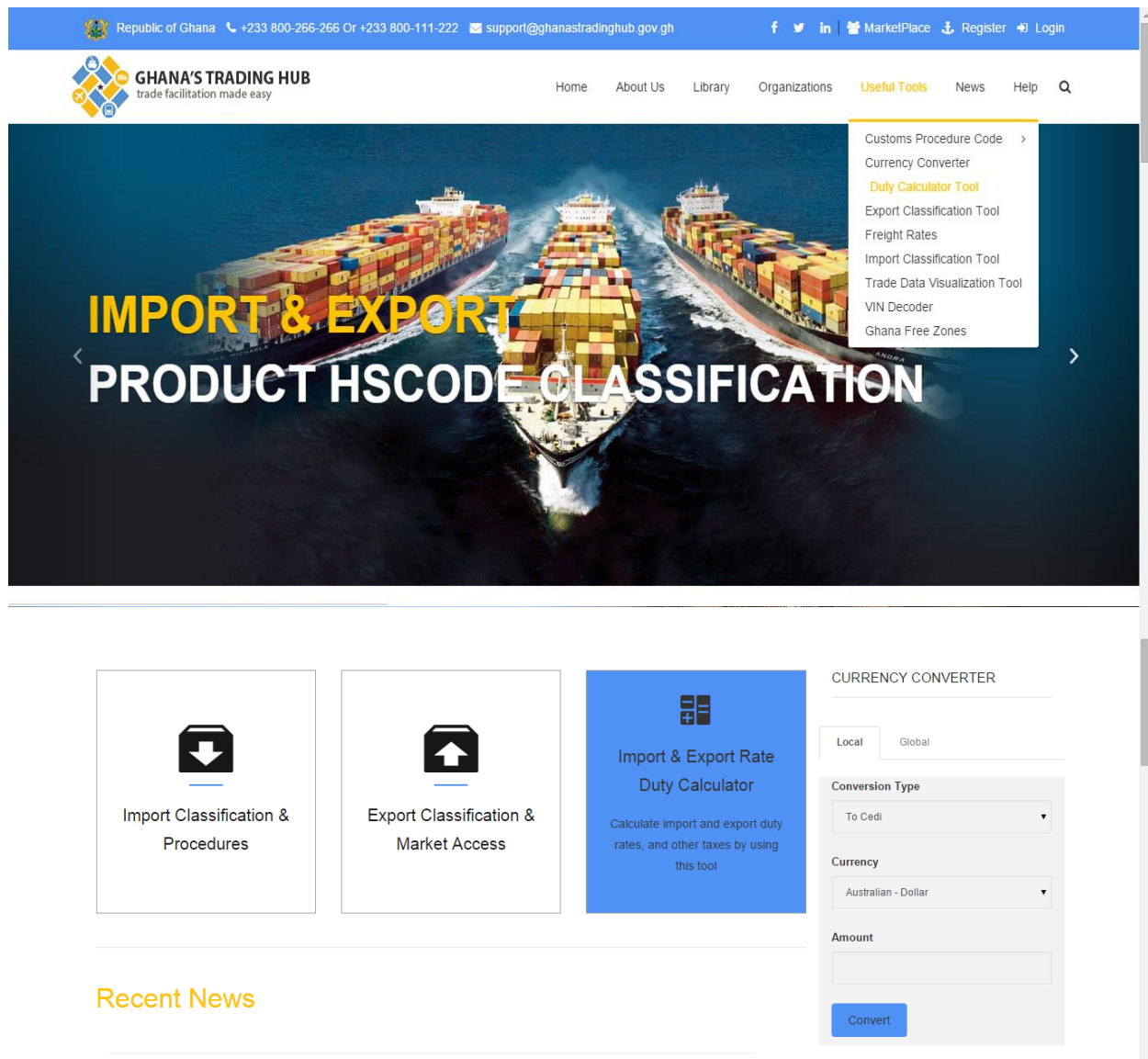
The Ghana Trading Hub Duty Calculator ("GTH Duty Calculator") has been designed to assist the process of determining the complete and true landed cost of products imported into Ghana.

This document is designed to provide an overview of the GTH Duty Calculator's functionality and features.

## The GTH Duty Calculator


The GTH Duty Calculator Classifier is accessible from two places on the Ghana Trading Hub home page - either from the lower right corner of the page or from the 'Useful Tools' drop down menu located in the header (see Figure 1).

Figure 1- Locations of the GTH Classifier (highlighted)



Once launched, the GTH Duty Calculator opens in a new window (see Figure 2).

Figure 2: The GTH Duty Calculator is launched



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## Duty Calculator Tool

Useful Tools > Duty Calculator Tool

### Import Duties and Tax Form (Ghana)

Origin

Currency

Product Description

Product Tariff Code

Product Value

Insurance

Freight

### Calculated Duties and Taxes (Ghana)

	Import ( )
Product Value	
Insurance	
Freight	
Customs Value	
ETLS	
VAT	
IAT	
CISS	
Import Duty	
Surcharge	
Total Tax	

The Duty Calculator is comprised of two elements. On the left, is the 'Import Duties and Tax Form', which the user must complete in order to obtain a landed cost for their goods (see Figure 3).

Figure 3: The Import Duties and Tax Form (highlighted)

### Import Duties and Tax Form (Ghana)

Origin

Currency

Product Description

Product Tariff Code

Product Value

Insurance

Freight

### Calculated Duties and Taxes (Ghana)

	Import ( )
Product Value	
Insurance	
Freight	
Customs Value	
ETLS	
VAT	
IAT	
CISS	
Import Duty	
Surcharge	
Total Tax	

On the right is the 'Calculated Duties and Taxes' table (see Figure 4). This is where the detailed landed cost information is presented.

Figure 4: The Calculated Duties and Taxes table (highlighted)

### Import Duties and Tax Form (Ghana)

Origin

Currency

Product Description

Product Tariff Code

Product Value

Insurance

Freight

### Calculated Duties and Taxes (Ghana)

	Import ( )
Product Value	
Insurance	
Freight	
Customs Value	
ETLS	
VAT	
IAT	
CISS	
Import Duty	
Surcharge	
Total Tax	

Entering product and shipping information is explained in the next section.

## The Import Duties and Tax Form

In order to calculate the complete and true landed cost for import into Ghana, users must provide certain information about their products. First, users must specify the origin of their goods. The origin field provides a drop down menu that includes 249 countries of origin (see Figure 5). It should be noted that for the purposes of duty calculation, the country of origin may not be the same as the country of export. Please verify the rules of origin according to the appropriate bilateral or multilateral trade agreement.

Figure 5- Specifying the Country of Origin (highlighted)

### Import Duties and Tax Form (Ghana)

Origin

Currency

Product Description

Product Tariff Code

Product Value

Insurance

Freight

### Calculated Duties and Taxes (Ghana)

	Import ( )
Product Value	
Insurance	
Freight	
Customs Value	
ETLS	
VAT	
IAT	
CISS	
Import Duty	
Surcharge	
Total Tax	

Next, the currency type should be specified (see Figure 6). The GTH Duty Calculator automatically calculates in Ghanaian Cedi when launched, however this can be changed from the drop-down menu. The GTH Duty Calculator supports 93 currencies.

Figure 6- The currency type is specified (Highlighted)

### Import Duties and Tax Form (Ghana)

Origin: CHINA

**Currency: Ghana Cedi**

Product Description:

Product Tariff Code:

Product Value: GHS 0.00

Insurance: GHS 0.00

Freight: GHS 0.00

### Calculated Duties and Taxes (Ghana)

	Import ( )
Product Value	
Insurance	
Freight	
Customs Value	
ETLS	
VAT	
IAT	
CISS	
Import Duty	
Surcharge	
Total Tax	

In order to determine the Customs duties and other import charges, the tariff code must be specified. If the Tariff Code is known, then it is not necessary to submit a good description. However, if the tariff code is not known, it can be obtained by entering a product description and pressing the  button (see Figure 7).

Figure 7- Submitting a product description. (Highlighted)

### Import Duties and Tax Form (Ghana)

Origin: CHINA

Currency: Ghana Cedi

**Product Description:**

Product Tariff Code:

Product Value: GHS 0.00

Insurance: GHS 0.00

Freight: GHS 0.00

### Calculated Duties and Taxes (Ghana)

	Import ( )
Product Value	
Insurance	
Freight	
Customs Value	
ETLS	
VAT	
IAT	
CISS	
Import Duty	
Surcharge	
Total Tax	

When the product description is submitted, the GTH Classifier is automatically launched with the product description field pre-populated (see Figure 8).

Figure 8- NTH Classifier is launched

## Duty Calculator Tool

Useful Tools   Duty Calculator Tool

### Import Duties and Tax Form (Ghana)

Origin: CHINA

Currency: Ghana Cedi

### Calculated Duties and Taxes (Ghana)

	Import ( )
Product Value	
Insurance	

Product Search ✕

Here is what we know about your **juice** ( [change](#) )

Assumed characteristics			
purity	other	than mixed	<a href="#">(modify)</a>
form	other	than powder	<a href="#">(modify)</a>
treatment	other	than concentrated; fermented	<a href="#">(modify)</a>
additive	other	than water, carbon dioxide, vitamin or mineral; alcohol	<a href="#">(modify)</a>
Known characteristics			
item	juice	not e-liquid	<a href="#">(modify)</a>
source	citrus fruit	not meat, fish or aquatic invertebrates; tomatoes; pineapples; apples; apples	<a href="#">(modify)</a>

Close

The classification process is driven intuitively to a single tariff code by the GTH Classifier. When the final code is presented, the user should select this code in order to send it back to the Duty Calculator (see Figure 9).



Figure 9- Selecting the final tariff code (Highlighted)

Currency: Ghana Cedi Insurance:

Product Search:  (modify)

treatment: frozen not other

Tariff Schedule Notes Commentary

Tariff Schedule of Nigeria  
Chapter 20  
undefined

Tariff Code	Description	Units	Duties		Levy	VAT
			Normal	Preferential		
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.					
209.11.10.00	-- Frozen: --- Concentrate of weight not less than 25 kg for industrial use	kg	10			5
209.11.90.00	--- Other	kg	20			5

**Prohibition Note:** Materials of any description with a design which, considering the purpose for which any such material is intended to be used, is likely in the opinion of the President to create a breach of the peace or to offend the religious views of any class of persons in Nigeria.

The selected code is automatically sent from the GTH Classifier to the Duty Calculator, and is deposited directly into the Product Tariff Code field (see Figure 10).

Figure 10- Product Tariff Code is deposited automatically (highlighted)

#### Import Duties and Tax Form (Ghana)

Origin: CHINA

Currency: Ghana Cedi

Product Description: frozen orange juice

Product Tariff Code: 209.11.10.00

Product Value: GHS 0.00

Insurance: GHS 0.00

Freight: GHS 0.00

#### Calculated Duties and Taxes (Ghana)

	Import ( )
Product Value	
Insurance	
Freight	
Customs Value	
ETLS	
VAT	
IAT	
CISS	
Import Duty	
Surcharge	
Total Tax	

The next three fields, Product Value, Insurance and Freight need to be specified by the user (See Figure 11) . These fields will be used to determine the specific values associated to the duty and tax calculations.

Figure 11- Additional Specifications (Highlighted)

### Import Duties and Tax Form (Ghana)

Origin: CHINA

Currency: Ghana Cedi

Product Description: frozen orange juice

Product Tariff Code: 2009.11.10.00

Product Value: GHS 20000000

Insurance: GHS 200000


Freight: GHS 34898773

Calculate Help

### Calculated Duties and Taxes (Ghana)

	Import ( )
Product Value	
Insurance	
Freight	
Customs Value	
ETLS	
VAT	
IAT	
CISS	
Import Duty	
Surcharge	
Total Tax	

Figure 12- Freight cost guidelines are selected (highlighted)



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### Import Duties and Tax Form (Ghana)

Origin: CHINA

Currency: Ghana Cedi

Product Description: frozen orange juice

Product Tariff Code: 2009.11.10.00

Product Value: GHS 20000000

Insurance: GHS 200000

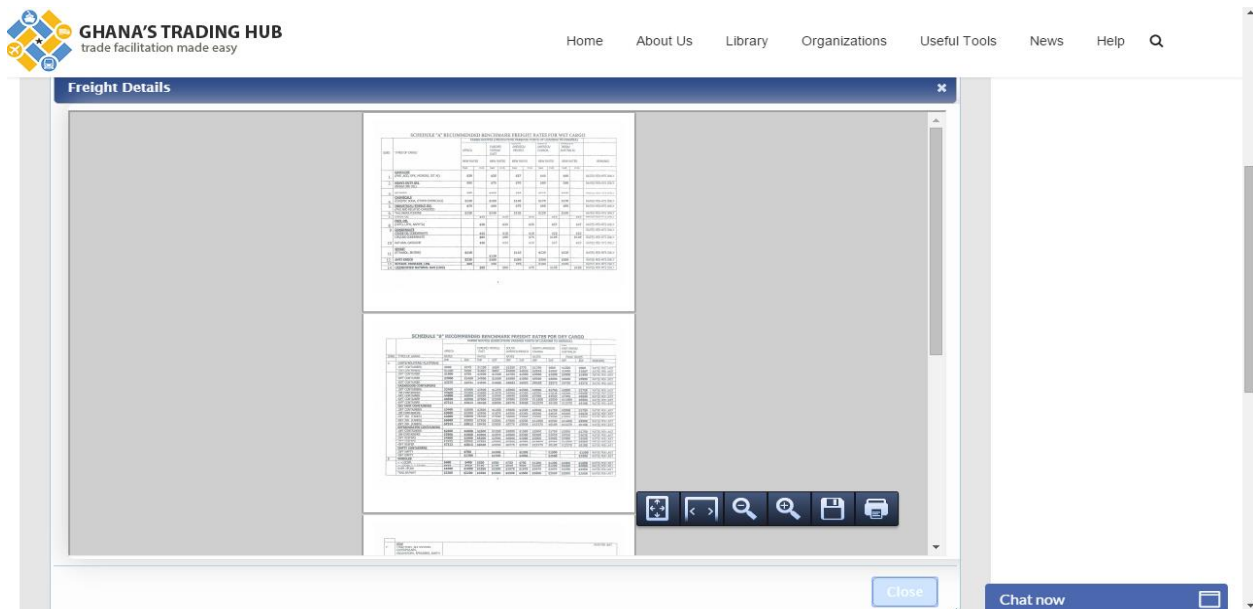
Freight: GHS 0.00

Calculate Help

### Calculated Duties and Taxes (Ghana)

	Import ( )
Product Value	
Insurance	
Freight	
Customs Value	
ETLS	
VAT	
IAT	
CISS	
Import Duty	
Surcharge	
Total Tax	

Figure 13- Freight cost guidelines are shown.



Finally, the duties and taxes are calculated by clicking the button labeled 'Calculate' (see Figure 14).

Figure 14- Calculating the duties and taxes (Highlighted)

Import Duties and Tax Form (Ghana)	Calculated Duties and Taxes (Ghana)																								
<p>Origin: CHINA</p> <p>Currency: Ghana Cedi</p> <p>Product Description: frozen orange juice</p> <p>Product Tariff Code: 2009.11.10.00</p> <p>Product Value: GHS 20000000</p> <p>Insurance: GHS 200000</p> <p>Freight: GHS 34898773</p> <p><b>Calculate</b> Help</p>	<table border="1"> <thead> <tr> <th></th> <th>Import ( )</th> </tr> </thead> <tbody> <tr><td>Product Value</td><td></td></tr> <tr><td>Insurance</td><td></td></tr> <tr><td>Freight</td><td></td></tr> <tr><td>Customs Value</td><td></td></tr> <tr><td>ETLS</td><td></td></tr> <tr><td>VAT</td><td></td></tr> <tr><td>IAT</td><td></td></tr> <tr><td>CISS</td><td></td></tr> <tr><td>Import Duty</td><td></td></tr> <tr><td>Surcharge</td><td></td></tr> <tr><td>Total Tax</td><td></td></tr> </tbody> </table>		Import ( )	Product Value		Insurance		Freight		Customs Value		ETLS		VAT		IAT		CISS		Import Duty		Surcharge		Total Tax	
	Import ( )																								
Product Value																									
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Import Duty																									
Surcharge																									
Total Tax																									

Results are explained in the next section.

## The Results Table

When all of the mandatory information has been entered into the Import Duties and Tax Form and submitted by clicking the 'Calculate' button, the results are automatically displayed on the right side of the page in the Calculated Duties and Taxes Table (see Figure 15).

Figure 15- Landed cost results are displayed (highlighted)

### Import Duties and Tax Form (Ghana)

Origin: CHINA

Currency: Ghana Cedi

Product Description: frozen orange juice

Product Tariff Code: 2009.11.10.00

Product Value: GHS 20000000

Insurance: GHS 200000

Freight: GHS 34898773

**Calculate** **Help**

### Calculated Duties and Taxes (Ghana)

	Import (GHS)
Product Value	20000000.00
Insurance	200000.00
Freight	34898773.00
Customs Value	55098773.00
ETLS	275493.86
VAT	2754938.65
IAT	0.00
CISS	200000.00
Import Duty	5509877.30
Surcharge	385691.41
<b>Total Tax</b>	<b>9126001.23</b>

The table shows the column labeled 'Import' (see Figure 16). These represent the currencies the duties and taxes are expressed in. The currency applied to the data in the 'Import' column is always set to Ghanaian Cedi.

Figure 16- Currencies applied (highlighted)

### Import Duties and Tax Form (Ghana)

Origin: CHINA

Currency: Ghana Cedi

Product Description: frozen orange juice

Product Tariff Code: 2009.11.10.00

Product Value: GHS 20000000

Insurance: GHS 200000

Freight: GHS 34898773

**Calculate** **Help**

### Calculated Duties and Taxes (Ghana)

	Import (GHS)
Product Value	20000000.00
Insurance	200000.00
Freight	34898773.00
Customs Value	55098773.00
ETLS	275493.86
VAT	2754938.65
IAT	0.00
CISS	200000.00
Import Duty	5509877.30
Surcharge	385691.41
<b>Total Tax</b>	<b>9126001.23</b>

The first set of rows, which are coloured green, represent the values specified by the user from the Import Duties and Tax Form (see Figure 17). It is worth noting that the 'Customs Value' is a calculated field comprised of the total of the Product Value + Insurance + Freight fields (i.e. the corresponding Incoterm is "CIF"). The Customs Value forms the basis for many of the fees applied for landed cost calculation in Nigeria.

Figure 17 – Customs Value and related fields (Highlighted)

### Import Duties and Tax Form (Ghana)

Origin: CHINA

Currency: Ghana Cedi

Product Description: frozen orange juice

Product Tariff Code: 2009.11.10.00

Product Value: GHS 20000000

Insurance: GHS 200000

Freight: GHS 34898773

**Calculate** **Help**

### Calculated Duties and Taxes (Ghana)

	Import (GHS)
Product Value	20000000.00
Insurance	200000.00
Freight	34898773.00
Customs Value	55098773.00
ETLS	275493.86
VAT	2754938.65
IAT	0.00
CISS	200000.00
Import Duty	5509877.30
Surcharge	385691.41
Total Tax	9126001.23

The next group of rows, coloured cream, is comprised of the duties, taxes and other charges applied to the product being imported. The following rates are applied:

- ETLS (ECOWAS Trade Liberalization Scheme) is applied at 0.5% of CIF value,
- VAT (Value Added Tax) is applied as a percentage of CIF value according to rates published in the Customs Tariff Schedule,
- Levy is applied as a percentage of CIF value according to rates published in the Customs Tariff Schedule,
- CISS is applied at 1% of the FOB value (i.e. Product Value),
- Import Duty is applied as a percentage of CIF value according to rates published in the Customs Tariff Schedule, and
- Surcharge is applied at 7% of the Import Duty.

Figure 18 – Duties, taxes and other charges (Highlighted)

### Import Duties and Tax Form (Ghana)

Origin: CHINA

Currency: Ghana Cedi

Product Description: frozen orange juice

Product Tariff Code: 2009.11.10.00

Product Value: GHS 20000000

Insurance: GHS 200000

Freight: GHS 34898773

**Calculate** **Help**

### Calculated Duties and Taxes (Ghana)

	Import (GHS)
Product Value	20000000.00
Insurance	200000.00
Freight	34898773.00
Customs Value	55098773.00
ETLS	275493.86
VAT	2754938.65
IAT	0.00
CISS	200000.00
Import Duty	5509877.30
Surcharge	385691.41
<b>Total Tax</b>	<b>9126001.23</b>

The last row, coloured in rose, provides the total landed cost of the specified product (see Figure 19).

Figure 19 – Total landed cost (Highlighted)

### Import Duties and Tax Form (Ghana)

Origin: CHINA

Currency: Ghana Cedi

Product Description: frozen orange juice

Product Tariff Code: 2009.11.10.00

Product Value: GHS 20000000

Insurance: GHS 200000

Freight: GHS 34898773

**Calculate** **Help**

### Calculated Duties and Taxes (Ghana)

	Import (GHS)
Product Value	20000000.00
Insurance	200000.00
Freight	34898773.00
Customs Value	55098773.00
ETLS	275493.86
VAT	2754938.65
IAT	0.00
CISS	200000.00
Import Duty	5509877.30
Surcharge	385691.41
<b>Total Tax</b>	<b>9126001.23</b>

## Contact Information

If you need any additional assistance or information please contact our help desk either by telephone +233 800-266-266 and +233 800-111-222, or via email [support@Ghanatradinghub.gov.ng](mailto:support@Ghanatradinghub.gov.ng)

Contact and support information can also be found at the bottom right of the screen (See Figure 20).

*Figure 20-Technical and General Contact Information (Highlighted)*

# Useful Tools

Useful Tools

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<p>Welcome to the Ghana's Trading Hub (GTH). GTH is your introduction to international trade in Ghana.</p>	<p>Ghana Revenue Authority (customs division) P.O.box 68 HQ Accra,Ghana.</p>	<p>Tel 1 : +233 800-266-266 Tel 2 : +233 800-111-222 Fax : +233-(0)302-681163 Email : support@ghanatradinghub.gov.gh</p>	<p>Library Organisation Marketplace FAQ News &amp; Events Useful Tools</p>