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POSITION PAPER

UKGCC/PwC Quarterly Tax Dialogue Series 4 2026 - Customs, Import Documentation & Trade Facilitation

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Introduction and Background

Efficient customs processes are critical to facilitating trade, reducing costs and strengthening the competitiveness of businesses operating in Ghana. Importers and exporters continue to face challenges relating to customs documentation, clearance procedures, valuation disputes, classification inconsistencies and delays caused by administrative bottlenecks. Against this background, the UK-Ghana Chamber of Commerce and PwC Ghana convened the fourth edition of the 2026 Quarterly Tax Dialogue Series on 21 October 2026, titled Customs, Import Documentation & Trade Facilitation: Improving Efficiency for Businesses, to examine documentation requirements, valuation (including the role of Publican AI), tariff classification, goods examination and electronic processing systems, with speakers from Ghana Customs and Consolidated Shipping Agencies Limited (ConShip).

UKGCC Position

UKGCC welcomes the Customs Division's reform agenda, including advance rulings, the single-window platform, pre-arrival processing through ICUMS, risk management, post-clearance audits, electronic payment of duties and taxes, and the centralisation of classification, valuation and appeals through the Customs Technical Services Bureau (CTSB). These measures have the potential to improve efficiency, consistency and predictability. However, their success should be measured by whether businesses experience faster, more transparent and more predictable clearance. Efficiency is a shared responsibility: Customs must deliver clear, consistent procedures, while businesses must submit accurate and complete declarations.

Key Business Concerns

Businesses and practitioners continue to report practical difficulties that add cost, delay and uncertainty to the import process. These include

1. Documentation and data-entry errors, including missing supporting documents, incorrect chassis numbers, models and engine capacities, incomplete certificates of origin, and incorrect invoices or bills of lading
2. Delays at valuation, and uncertainty over how valuation tools such as Publican AI are applied and how valuation disputes are reviewed
3. Port congestion and difficulties moving containers to inland container depots, with demurrage and clearance periods continuing to run
4. Uncertainty over advance rulings , the scope of post-clearance audits, and the treatment of penalties and interest where liabilities are voluntarily disclosed
5. Limited clarity on over-age vehicle rules, duty treatment of spare parts, the ECOWAS Trade Liberalisation Scheme (ETLS) and the timing of the new Customs Act

Where documentation errors, valuation delays or port bottlenecks go unresolved, otherwise compliant businesses may face avoidable costs, demurrage and operational disruption.

Recommendations

1. Increase transparency in valuation. Publish clear guidance on how Publican AI and other valuation tools are applied, the data inputs used and the review process available for disputes.
2. Decongest the ports. Accelerate work on empty-container clearance, inland Customs-controlled facilities (for example in Kumasi and Tamale), rail links and container transfers to inland depots.
3. Deepen public-private engagement. Share guidance on the new Customs Act, post-clearance audits, voluntary disclosure and trade arrangements (AfCFTA, ETLS and the UK-Ghana Trade Partnership Agreement), and maintain a regular dialogue with the private sector.

Conclusion

Customs modernisation can reduce the cost of doing business while protecting revenue. Achieving both requires accurate documentation from traders, consistent and transparent procedures from Customs, and efficient port and logistics infrastructure. UKGCC stands ready to work with Ghana Customs, PwC Ghana and the wider business community to support trade facilitation, promote taxpayer and trader education and ensure that reforms improve the experience of compliant businesses.



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