IN THE SECOND MEETING OF THE SECOND SESSION OF THE NINTH PARLIAMENT OF THE FOURTH REPUBLIC OF GHANA

REPORT OF THE FINANCE COMMITTEE

ON THE

CUSTOMS BILL, 2026

JULY 2026

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1.0 INTRODUCTION

The Customs Bill, 2026 was introduced in Parliament on Thursday, 23rd July 2026 by the Hon Minister for Roads and Highways, Mr Kwame Governs Agbodza on behalf of the Hon Minister for Finance in accordance with Article 106(2) of the 1992 Constitution and read for the first time.

The Bill was subsequently referred to the Finance Committee for consideration and report in accordance with Article 106(4) of the 1992 Constitution and Order 226(2) of the Standing Orders of the Parliament of Ghana.

2.0 DELIBERATIONS

The Committee met with the Hon Deputy Minister for Finance, Mr Thomas Nyarko Ampem and Officials from the Ministry of Finance, Attorney-General's Department and Ministry of Justice and the Ghana Revenue Authority to consider the Bill.

The Committee is grateful to the Hon Deputy Minister for Finance and the Officials for attending upon the Committee and for providing clarifications to issues raised at the Committee.

3.0 REFERENCE DOCUMENTS

The Committee referred to the following documents during the deliberations:

i. The Constitution of the Republic of Ghana, 1992;
ii. The Standing Orders of Parliament, 2024;
iii. Customs Act, 2015 (Act 891);
iv. Customs (Amendment) Act, 2015 (Act 905);
v. Customs (Amendment) Act, 2016 (Act 923);
vi. Customs (Amendment) Act, 2017 (Act 949);
vii. Customs (Amendment) Act, 2020 (Act 1014); and
viii. Customs (Amendment) Act, 2023 (Act 1106).

4.0 BACKGROUND INFORMATION

The existing Customs Act has undergone several amendments to address emerging policy and operational needs. However, these amendments have created inconsistencies and complexity within the Customs legal framework. The review undertaken by government identified the need to consolidate the amendments into a comprehensive legal instrument that enhances consistency, improves trade facilitation and strengthens customs administration.

The Bill introduces several significant reforms aimed at modernising customs operations. These include establishing a specialised customs control regime for extractive goods, strengthening customs controls over customs-controlled areas and warehouses, introducing a National Single Window System supported by an integrated national risk management framework, providing legal backing for customs access to operational and production data, and improving coordinated border management among regulatory institutions.

The Bill addresses weaknesses in warehouse management, free zone administration, transit operations, customs valuation, post-clearance audits and customs enforcement. It also strengthens customs powers in relation to electronic commerce, petroleum operations, passenger information management and customs intelligence while aligning Ghana's customs administration with international best practices and obligations under the World Customs Organization (WCO).

5.0 OBJECT OF THE BILL

The object of the Bill is to provide for the imposition, collection and accounting of customs duty and tax.

6.0 STRUCTURE OF THE BILL

The Bill consists of 202 clauses and two schedules. It establishes a modern legal framework for customs administration by consolidating customs laws, facilitating international trade, strengthening border security and improving revenue mobilisation.

Clauses 1–19 provide the preliminary framework for customs administration, including customs control, trade facilitation, risk management, the National Single Window System, authorised economic operators, post-clearance audit, customs rulings and document requirements.

Clauses 20–59 regulate the movement of passengers, crew and conveyances into and out of Ghana. They also provide for the collection of passenger information and prescribe the obligations of ships, aircraft and other carriers. The clauses further establish licensing requirements for customs house agents, bonded carriers, customs-controlled areas and warehouses.

Clauses 60–90 govern the declaration, clearance and valuation of imported and exported goods. They also regulate warehoused and unclaimed goods, imported motor vehicles, cross-border e-commerce, express consignments, postal shipments, tariff classification, customs valuation, rules of origin and the assessment and payment of customs duties.

Clauses 91–146 provide for customs procedures relating to home use, temporary admission, inward and outward processing, warehousing, free zones, duty-free shops, transit, transhipment and export. They also regulate the management of bonded warehouses and stored goods.

7.0 OBSERVATIONS

The Committee made the following observations during the deliberations:

7.1 Establishment of a national risk management framework

The Committee observed that the Bill establishes a comprehensive customs risk management system comprising a National Single Window System, a National Risk Management Committee, a National Risk Management Team and a Customs Risk Management Unit. These institutions are expected to coordinate customs controls using intelligence-led risk management rather than relying primarily on physical inspections, thereby improving efficiency and facilitating legitimate trade.

The Committee urges GRA to allocate sufficient financial, technological and human resources for the effective operationalisation of the National Risk Management Framework, including continuous training of customs officers and participating agencies.

7.2 Strengthening of customs-controlled areas

The Committee observed that the Bill contains detailed provisions governing customs-controlled areas by empowering the Commissioner-General to designate such areas, regulate activities undertaken within them and strengthen supervision over imported, exported and warehoused goods. The provisions are intended to reduce diversion of goods into the domestic market without payment of duties and improve customs enforcement.

The Committee recommends the development of clear operational guidelines for businesses operating within customs-controlled areas to ensure certainty regarding compliance obligations and enforcement procedures.

7.3 Warehousing reforms

The Committee noted that the Bill introduces statutory warehousing periods by prescribing maximum storage periods of one month for perishable goods, six months for general goods and twelve months for raw materials.

It also limits repeated re-warehousing, which has previously allowed indefinite warehousing and increased revenue risks. These reforms are expected to improve inventory turnover and minimise abuse of the warehousing regime.

The Committee proposes periodic reviews of the prescribed warehousing periods to ensure they remain appropriate for changing business conditions while safeguarding government revenue.

7.4 First port duty rule and transit controls

The Committee observed that the Bill reforms transit procedures by requiring customs duties to become payable at the first port of entry and introduces stronger tracking, security requirements and ministerial oversight over transit operations. These measures seek to reduce diversion of transit goods into the domestic market and improve revenue protection.

The Committee accordingly suggests that electronic cargo tracking systems and inter-agency information-sharing mechanisms be fully integrated before implementation to minimise disruptions to legitimate transit trade.

7.5 Reform of free zones and duty-free shops

The Committee noted that the Bill introduces stricter regulation of Free Zones by limiting their activities primarily to manufacturing and strengthening customs supervision. It also restricts duty-free shop operations to designated exit points to minimise revenue leakages and abuse of duty-free privileges.

To this end, the Committee urges GRA to consult Free Zone operators and duty-free businesses during implementation to ensure that the reforms promote compliance without undermining Ghana's investment attractiveness.

7.6 Customs framework for petroleum operations

The Committee observed a major expansion of customs oversight over the petroleum sector which is intended to improve accountability and revenue collection as the Bill establishes a dedicated customs framework for petroleum operations covering registration, movement, storage, reporting, export, re-importation and payment of duties on petroleum products.

A close coordination between the Ghana Revenue Authority (GRA), the National Petroleum Authority and other sector regulators to prevent duplication of regulatory functions will facilitate effective implementation of the new policy.

7.7 Financial security reform

The Committee observed that the proposed reform seeks to strengthen government's ability to recover unpaid customs duties and reduce the risk associated with weaker security instruments by replacing insurance bonds with bank guarantees as the principal form of financial security for customs obligations.

Such a measure requires GRA to issue comprehensive guidelines on acceptable forms of bank guarantees, release procedures and transitional arrangements for existing insurance bonds.

7.8 Enhanced customs information and advance rulings

The Committee observed that the Bill strengthens customs administration by introducing detailed provisions on customs information, advance rulings and taxpayer objections. Importers and exporters may request binding advance rulings on tariff classification, customs valuation and country of origin, thereby improving certainty and predictability in customs administration.

This initiative should be supported by a clear timeline for issuing advance rulings and determining objections to improve predictability and enhance Ghana's ease of doing business.

7.9 Regulation of passenger information

The Committee noted that the Bill introduces a legal framework for Advance Passenger Information (API) and Passenger Name Record (PNR) systems. This framework authorises the collection, processing and sharing of passenger information for customs enforcement, national security and the prevention of smuggling while including safeguards relating to data protection and privacy.

The implementation of the passenger data regime, which strictly complies with Ghana's data protection legislation and international privacy standards to safeguard individual rights.

7.10 Stronger enforcement and post-clearance audit

The Committee observed that the Bill expands the Commissioner's enforcement powers through enhanced post-clearance audits, broader inspection powers, stronger customs investigations and more stringent penalties for customs offences. The emphasis shifts customs administration towards risk-based compliance and post-clearance verification, consistent with international customs best practice. The Committee urges the Ghana Revenue Authority develop transparent audit procedures and risk-selection .criteria to ensure consistency, fairness and accountability in the exercise of these expanded powers.

8.0 PROPOSED AMENDMENTS

The Committee proposed the attached amendments marked as an Appendix.

9.0 CONCLUSION AND RECOMMENDATION

The Customs Bill, 2026 represents a comprehensive reform of Ghana's customs administration by modernising border management, strengthening revenue mobilisation, facilitating legitimate trade and aligning domestic customs legislation with international standards. The Bill introduces significant innovations, including risk-based customs controls, a National Single Window System, strengthened warehouse and transit controls, reforms to Free Zones and petroleum customs administration, enhanced customs enforcement and improved digital customs processes.

The Committee is of the view that the reforms have the potential to improve trade facilitation and reduce revenue leakages which will depend on effective implementation, stakeholder engagement, adequate technological infrastructure and continuous capacity building for customs officers.

The Committee, by consensus, therefore recommends to the House to adopt this Report and pass the Customs Bill, 2026 in accordance with Article 106 of the 1992 Constitution.

Respectfully submitted.

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HON ISAAC ADONGO
CHAIRMAN, FINANCE COMMITTEE

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BENJAMIN TACHIE ANTIEDU
CLERK TO THE COMMITTEE

JULY 2026

APPENDIX

PROPOSED AMENDMENTS – CUSTOMS BILL, 2026

i. **Clause 105 – Amendment proposed** – Paragraph (c), line 1, after "raw materials", *insert* "or motor vehicles"

ii. **Clause 111 – Amendment proposed** – Subclause 2, *delete* and *insert* as follows:

> "(2) The Commissioner-General may grant permission for the goods to be re-warehoused for a period, in the case of
>
> (a) perishable goods, of not more than one month;
>
> (b) general goods, of not more than three months; or
>
> (c) raw materials or motor vehicles, not more than six months."

iii. **Clause 114 – Amendment proposed** – Subclause 5, *delete* and *insert* as follows:

> "(5) The Commissioner-General may authorise a commercial or industrial vehicle equipment or specialised material-handling vehicle to be admitted for the purposes of the operations of a free zone and the commercial or industrial vehicle equipment, or specialised material-handling vehicle shall be used exclusively within the free zone.

iv. **Clause 116 – Amendment proposed** – Subclause 6, lines 1 and 2, *delete* "knowing that the goods are moving".

v. **Clause 116 – Amendment proposed** – Subclause 9, line 3, after "penalty of", *delete* "not less than one hundred percent and not more than three hundred per cent" and *insert* two hundred per cent".

vi. **Clause 124 – Amendment proposed** – line 3, after "face of the material", *delete* "he" and *insert* "the".

vii. **Clause 126 – Amendment proposed** – Subclause 4, paragraph b, after "provisions", *insert* "of"

viii. **Clause 128 – Amendment proposed** – Subclause 1, line 2, *delete* "quantifies" and *insert* "quantities"

ix. **Clause 132 – Amendment proposed** – *delete* and *insert* the following:

"Exportation of petroleum products

132. Exportation of petroleum products means taking out or causing to be taken out from the country, a petroleum product refined at a licensed oil refinery in the country."

x. **Clause 134 – Amendment proposed** – Paragraph (d), *delete* and *insert* as follows:

"(d) any other evidence of a category determined by the Commissioner-General and published in the gazette.

xi. **Clause 142 – Amendment proposed** – Subclause 1, line 1, *delete* "in the form of a bank guarantee"

xii. **Clause 150 – Amendment proposed** – Subclause 2, line 2, after "arrest" *delete* "and detain"