



GHANA REVENUE AUTHORITY
Customs Division



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GHANA HARMONIZED SYSTEM AND CUSTOMS TARIFF SCHEDULES 2012

An Electronic Application

User's Guide

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Table of Contents

Disclaimer.....	3
0. Introduction	4
0.1 The Harmonized System (HS).....	4
0.2 Logical Structure of the HS.....	4
0.3 Purpose of this Guide.....	4
1. Getting Started.....	5
2. Finding Commodity Duties, Taxes & Levies	7
2.1 Using Quick Search.....	8
2.2 Finding Sections on Import Tariff.....	10
2.3 Finding Chapters on Import Tariff.....	11
2.4 Finding Headings and Sub-headings	13
2.5 Finding Commodity Descriptions	14
Appendix	15
List of Abbreviations & Symbols	15

Disclaimer

This guide is intended to provide quick and useful information on using the electronic application of the GHANA HARMONIZED SYSTEM and CUSTOMS TARIFF SCHEDULES.

This guide assumes that you have basic experience in computing and internet terminology and does not provide guidance to the general use of web applications.

When in doubt, please consult a relevant online reference.

0. Introduction

0.1 The Harmonized System (HS)

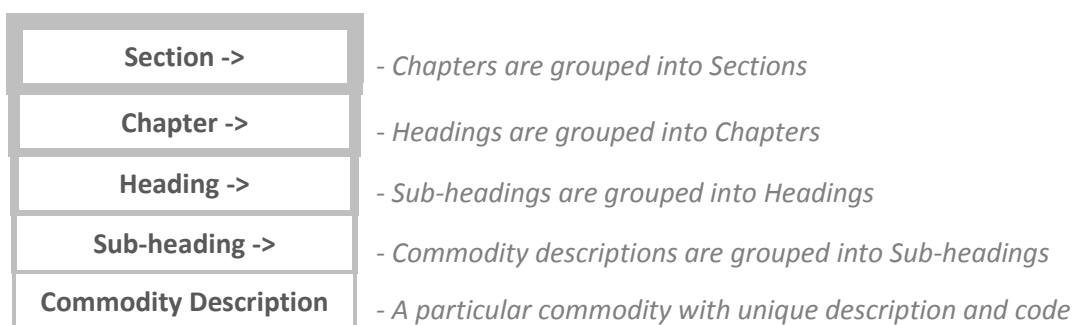
The "Harmonized System" is an alias for the longer phrase "Harmonized Commodity Description and Coding System" which is an international system of words and codes used for classifying and identifying various commodity groups.

HS was developed by the World Customs Organization (WCO). It consists of a few thousand commodity groups arranged in logical structures, and identified by numeric codes. More on the Harmonized System can be found from the WCO website at www.wcoomd.org.

0.2 Logical Structure of the HS

The logical structure of the Harmonized System used by Ghana Customs is depicted by the diagram below. At the head of the hierarchy is the **Section**, the tail end represents a particular **Commodity description** with a unique code for identifying it.

Fig. 0.1 - Structure of the HS



0.3 Purpose of this Guide

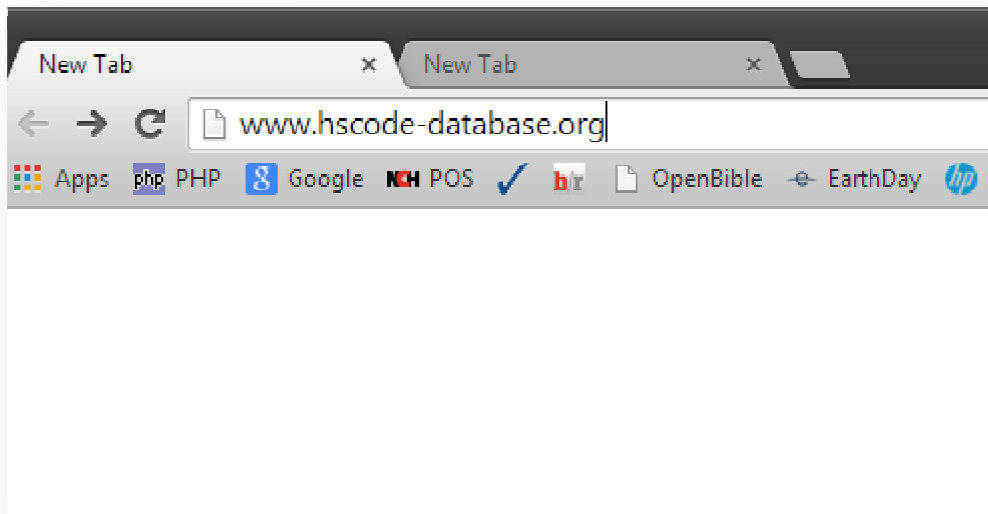
This guide presents the steps for quickly finding the duty, taxes and levies of commodities according to Ghana Customs, using an electronic application of the Ghana Harmonized System and Customs Schedules.

1. Getting Started

The electronic application of the GHANA HARMONIZED SYSTEM and CUSTOMS TARIFF SCHEDULES has been built as a *web application*.

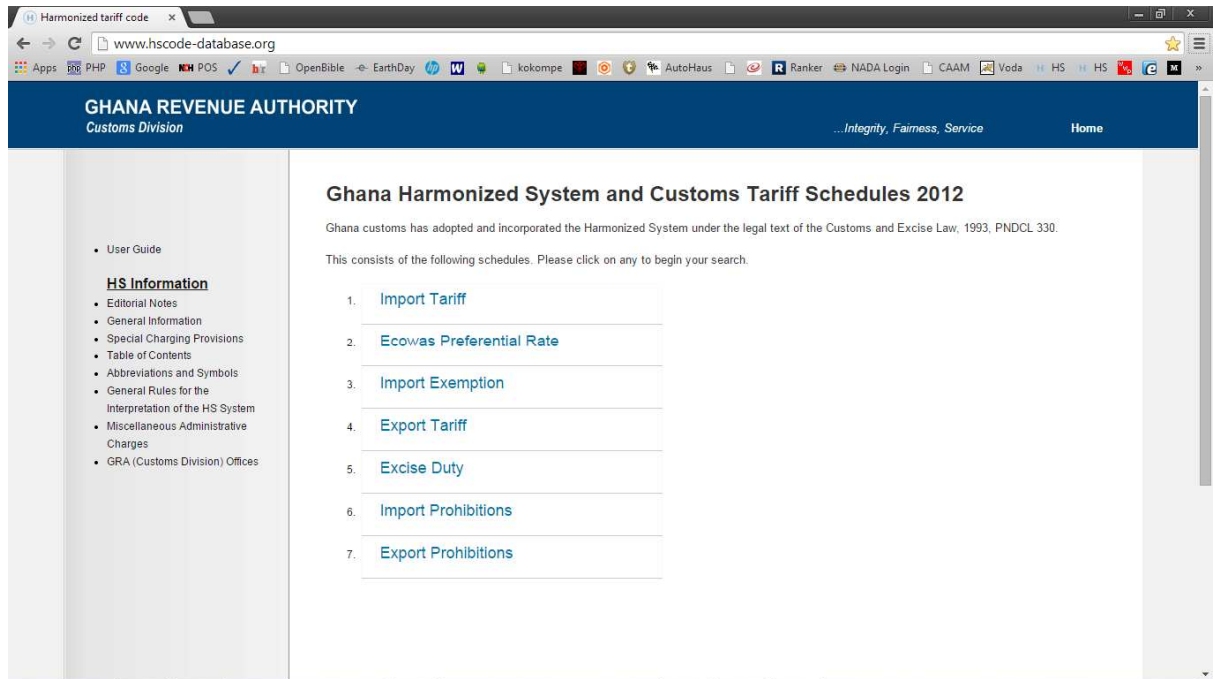
1. Open your web browser from your computer.
2. In the address bar of the browser, type the string "*www.hscore-database.org*" and press [Enter].

Fig. 1.1 - Getting Started



Your browser should load the application and display the front page as follows:

Fig. 1.2 - Front Page of the Application



The front page is the entrance to other parts of the application.

2. Finding Commodity Duties, Taxes & Levies

Before you find any information on import duties, taxes and levies for a given commodity, select the schedule of interest from the front page of the application.

Fig. 2.1 - Selecting a Schedule

The screenshot shows the top navigation bar with the motto "...Integrity, Fairness, Service" and a "Home" link. Below the header is the title "Ghana Harmonized System and Customs Tariff Schedules 2012". A paragraph states: "Ghana customs has adopted and incorporated the Harmonized System under the legal text of the Customs and Excise Law, 1993, PNDCL 330. This consists of the following schedules. Please click on any to begin your search." Below this text is a list of seven items, each in a separate box with a number and a blue link:

1. [Import Tariff](#)
2. [Ecowas Preferential Rate](#)
3. [Import Exemption](#)
4. [Export Tariff](#)
5. [Excise Duty](#)
6. [Import Prohibitions](#)
7. [Export Prohibitions](#)

The rest of this guide pertains to search operations you would perform under the **Import Tariff** schedule. The similar manner of searching or navigating applies to the other schedules as well.

The **Import Tariff** schedule is comprised of the logical structure below:

Fig. 2.2 - Structure of the HS

Sections
Chapters
Headings
Sub-headings
Commodity Descriptions

2.1 Using Quick Search

Type the **Name** of the commodity you are looking for into the search field and press [Enter] to pull up all related information on that commodity. You can also search by typing the **HS Code** of the commodity of interest.

- To find all related information on a commodity, for instance Rice, type "rice" into the search field and press [Enter].

Fig. 2.3 - Finding Information on a Commodity by Name

The Online Harmonized Commodities Code database is made very interactive and user friendly for your use.

You can either enter a keyword e.g. "rice" to view the commodities with the word "rice" in the description, or the commodity code. Enter the full commodity code or any of the categories e.g. 19, 1902, 19021, 1902110000. This will give you the Duty, Taxes and Levies applicable.

Besides the system being very interactive and user friendly you may [click here](#) to read the User Guide for further insight on how to navigate the system.

---- OR ----

[Click on any of the sections below to begin your lookup](#)

Fig. 2.4 - Results from Quick Search for Commodity "Rice"

Showing 13 result(s) for search string 'rice'. Click on HS Code to see the Duty, Taxes and Levies or on other codes to go to that menu.

Section	Chapter	Heading	Sub-heading	HS Code	Description
02	10	1006	100610	1006101000	Rice in the husk (paddy or rough), seed
02	10	1006	100610	1006109000	Rice in husk (paddy or rough) - other, nes
02	10	1006	100620	1006200000	Rice, husked (brown)
02	10	1006	100630	1006301000	Rice, semi-milled or wholly milled rice, pck > 5kg or bulk
02	10	1006	100630	1006309000	Rice, semi-milled or wholly milled rice, pck <= 5kg
02	10	1006	100640	1006400000	Rice, broken
02	11	1102	110230	1102300000	Rice flour
02	11	1103	110314	1103140000	Groats and meal of rice
02	12	1211	121110	1211100000	Liquorice roots, of a kind used in perfumery, pharmacy...etc
02	13	1302	130212	1302120000	Liquorice sap and extract
04	19	1905	190590	1905900000	Other bread, etc, nes; communion wafers, rice paper, etc
04	23	2302	230220	2302200000	Brans, sharps and other residues of rice
06	33	3306	330610	3306100000	Dentifrices

As shown in the figure above, search results provide navigation links (in bold font) to sink deeper in your search or move up one or more levels. For example, you could click on the sub-heading code from the results table in order to see all **Sub-headings** for this commodity.

- Click on one of the **HS Codes** from the results table above to see the duty, taxes and levies for the commodity. For example, clicking on the first HS Code from the table of results above will take you to the page that will show the duty, taxes and levies report for the specific commodity that relates with that HS Code:

Fig. 2.5 - Final Report Showing Commodity Import Duty, Taxes and Levies

[<< Back to start](#)

Code	Description
Section 02	Vegetable products
Chapter 10	Cereals
Heading 1006	Rice
Subheading 100610	Rice in the husk (paddy or rough)

Code	Description	UNIT OF QUANTITY	VAT	IMPORT DUTY
1006101000	Rice in the husk (paddy or rough), seed	1	17%	20%

Using quick search by name for a commodity allows you to quickly find related duties, taxes and levies.

Alternatively you could browse through the list of Sections, through Chapters to Descriptions and finally to the duty, taxes and levies report for the commodity you narrowed down to.

The rest of the guide takes you through this manner of searching by clicking on navigation links that take you forward in steps.

2.2 Finding Sections on Import Tariff

Navigation links that take you directly to the Sections for import tariff have been provided on the front-page and on the top section of other pages.

- Select the *Import Tariff* schedule from the front-page (Fig. 1.0) to display all sections of the schedule.

Fig. 2.6 - Sections under Import Tariff

Section Code	Chapters	Description
Section 01	01 - 05	Live animals; animal products. Read note
Section 02	06 - 14	Vegetable products Read note
Section 03	15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes Read note
Section 04	16 - 24	Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes Read note
Section 05	25 -27	Mineral products Read note
Section 06	28 - 38	Products of the chemical or allied Read note
Section 07	39 - 40	Plastics and articles thereof; rubber and articles thereof Read note
Section 08	41 - 43	Raws hides and skins, leather, furskins and articles thereof; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut) Read note
Section 09	44 - 46	Wood and articles of wood; wood charcoal; cork and articles of cork; manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork Read note
Section 10	47 - 49	Pulp of wood or of other fibrous cellulosic material; waste and scrap of paper or paperboard; paper and paperboard and articles thereof Read note
Section 11	50 - 63	Textiles and textiles articles Read note
Section 12	64 - 67	Footwear, headgear, umbrellas, sun umbrellas, walking sticks, seat sticks, whips, riding-crops and parts thereof; prepared feathers and articles made therewith; artificial flowers; articles of human hair Read note
Section 13	68 - 70	Articles of stone, plaster, cement, asbestos, mica or similar materials; ceramic products; glass and glassware Read note
Section 14	71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal and articles thereof; imitation jewellery; coin Read note
Section 15	72 - 83	Base metals and articles of base metal Read note

<--- OR --->

- Click on **Sections** from the upper side of any page to display all sections of the Import Tariff schedule.

2.3 Finding Chapters on Import Tariff

You can find chapters by clicking their corresponding section links on the page or by searching for that chapter by using the chapter code.

Method 1 - (Search by Code)

Enter the two-digit code of the Chapter in the search field to pull up the Chapter. For example to find information for Chapter 2, enter "02" in the search field and press [Enter].

Fig. 2.7 - Searching by Item Code

The Online Harmonized Commodities Code database is made very interactive and user friendly for your use.

You can either enter a keyword e.g. "rice" to view the commodities with the word "rice" in the description, or the commodity code. Enter the full commodity code or any of the categories e.g. 19, 1902, 190211, 1902110000. This will give you the Duty, Taxes and Levies applicable.

Besides the system being very interactive and user friendly you may [click here](#) to read the User Guide for further insight on how to navigate the system.

---- OR ----

Click on any of the sections below to begin your lookup

Fig. 2.8 - Search Result for Chapter Code

<< Back to start

Code	Description
Section 01	Live animals; animal products.

Showing 1 result(s) for Chapter code '02'. Click on code to continue or on a link above to return to that menu.

Chapter Code	Description
02	Meat and edible meat offal.

As shown in the figure above, search results provide navigation links to sink deeper in your search or move up one or more levels. For example, you could click on the chapter code "02" from the results in order to see all **Headings** under this chapter, or you could click "**Section 01**" from the results to be taken back to the Sections page.

Method 2 - (Navigate to Chapter)

From the list of Sections, navigate (click) to the Chapter of interest like this:

Section --> Chapter

This means, click on a Section link to be taken to the Chapters under it:

Fig. 2.9 - Showing Sections

Section Code	Chapters	Description
Section 01	01 - 05	Live animals; animal products. Read note
Section 02	06 - 14	Vegetable products Read note
Section 03	15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes Read note
Section 04	16 - 24	Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes Read note
Section 05	25 - 27	Mineral products Read note
Section 06	28 - 38	Products of the chemical or allied Read note
Section 07	39 - 40	Plastics and articles thereof; rubber and articles thereof Read note

Fig. 2.10 - Showing Result after Clicking **Section 06** for Instance.

<< Back to start

Code	Description
Section 06	Products of the chemical or allied

Showing 11 Chapter(s) under selected Section. Click on a Chapter to continue or on a link above to return to the previous menu.

Code	Description
Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare earth metals, of radioactive elements or isotopes See note
Chapter 29	Organic chemicals See note
Chapter 30	Pharmaceutical products See note
Chapter 31	Fertilisers See note
Chapter 32	Tanning or dyeing extracts; tannin and their derivatives; dyes pigments and other colouring matter; paints and varnishes; putty and other mastic; inks See note
Chapter 33	Essential oils and resinoid; perfumery, cosmetic or toilet preparations See note
Chapter 34	Soap, organic surface active agents, washing and lubricating prep., artificial or prepared waxes, polishing or scouring prep., candles and similar, modelling pastes, dental waxes and prep. with basis of plaster See note
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes See note
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations See note
Chapter 37	Photographic and cinematographic goods See note

Alternatively, you can see the list of Chapters all at once by clicking on **Chapters** which is located at the upper right side of the web page.

2.4 Finding Headings and Sub-headings

Use the same manner of operations described in **2.2** to search for Headings and Sub-headings. That is, enter the Heading or Sub-heading code into the search field and press [Enter], or navigate (click) from the list of Sections (*Fig. 2.6*) in the following manner:

Section --> Chapter --> Heading --> Sub-heading

until you find the item of interest.

2.5 Finding Commodity Descriptions

Use the same manner of operations described in **2.2** to search for Commodity Descriptions under a particular sub-heading. That is, enter the Sub-heading code into the search field and press [Enter], or navigate (click) from the list of Sub-headings (*Fig. 2.6*) in the following manner:

Section --> Chapter --> Heading --> Sub-heading --> Description

until you find the item of interest.

Click on one of the **HS Codes** from the description table to see the duty, taxes and levies for that commodity.

Appendix

List of Abbreviations & Symbols

Abrev./Symbol	Meaning
AC	alternating current
ASTM	American Society for Testing Materials
Bq	Becquerel
oC	degree(s) Celsius
Cc	cubic centimetre(s)
Cg	Centigram(s)
Cm	centimetre(s)
cm ²	square centimetre(s)
cm ³	cubic centimetre(s)
cN	centinewton(s)
cP	Centipoises
DC	direct current
eV	Electron volt(s)
Gen	General
GHz	Gigahertz
giF/S	gram of fissile isotopes
G	gram(s)
g.v.w.	gross vehicle weight
Hz	hertz
IR	infra-red
ISO	International Organization for Standardization
INN	International Non-Proprietary Name
IUPAC	International Union of Pure and Applied Chemistry
Kcal	Kilocalorie(s)
Kg	kilogram(s)
Kgf	kilogram force
kN	Kilonewton(s)
kPa	kilopascal(s)
kV	kilovolts(s)
kVA	kilovolts(s) - ampere(s)
kvar	kilovolts(s) - ampere(s) - reactive
kW	kilowatt(s)
L	litre(s)
MHz	Megahertz
M	metre(s)
m-	meta-
m ²	Square metre(s)
uCi	Microcurie
Mm	Millimetre
mN	Millinewton(s)
Mpa	megapascal(s)
N	xewton(s)
No.	Number

o-	ortho-
p-	para-
T	tonne(s)
UV	ultra-violet
V	volt(s)
vol.	volume
W	watt(s)
Wt	Weight
%	percent
Xo	x degree(s)

Example :

1500g/M² means one thousand five hundred grams per square metre

15°C means fifteen degrees Celsius