

**Data Collection Survey on
Customs Clearance and Border Control
Management
in the Republic of Ghana**

Final Report

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List of Abbreviations

Abbreviation	Description
AEO	Authorized Economic Operator
AfCFTA	African Continental Free Trade Area
AfDB	African Development Bank
ASYCUDA	Automated System for Customs Data
AU	African Union
BODSEC	Border Security Committee
CBP	U.S. Customs and Border Protection
CET	Common External Tariff
COCOBOD	Ghana Cocoa Board
COR	Customs Offence Report
COVID	Coronavirus Disease
C/P	Counterpart
CPESDP	Coordinated Programme of Economic and Social Development Policies
CTS	Cargo Targeting System
CTSB	Customs Technical Service Bureau
CUPIA	Customs Uni-Pass International Agency
ECOWAS	Economic Community of West African States
ERDMS	Enterprise Relational Database Management System
ETLS	ECOWAS Trade Liberalization Scheme
EU	European Union
FTA	Free Trade Agreement
FTIR	Fourier-Transform Infrared Spectroscopy
FZ	Free Zone
GEOINT	Geospatial Intelligence
GFZA	Ghana Free Zone Authority
GhBC	Ghana Boundary Commission
GIFF	Ghana Institute of Freight Forwarders
GIZ	Deutsche Gesellschaft für Internationale Zusammenarbeit (Germany), German Corporation for International Cooperation (English)
GLNS	Ghana Link Network Service
GNCCI	Ghana National Chamber of Commerce and Industry
GPHA	Ghana Ports and Harbours Authority
GPS	Global Positioning System
GRA	Ghana Revenue Authority
GSA	Ghana Standards Authority
GSL	Gateway Services Ltd.
GTI	Guided Trade Initiative
HQ	Headquarter
ICD	Inland Container Depot
ICT	Information and Communication Technology
ICUMS	Integrated Customs Management System
IOM	International Organization for Migration
JBP	Joint Border Post
JICA	Japan International Cooperation Agency

LCMS	Liquid Chromatograph-tandem Mass Spectrometer
MDA	Mandatory Document Attachment
MIDAS	Migration Information and Data Analysis System
MoFA	Ministry of Food and Agriculture
MoTI	Ministry of Trade and Industry
MPS	Meridian Port Services
MSC	Mediterranean Shipping Company
NACOC	Narcotics Control Committee
n-CEN	National Customs Enforcement Network
NCO	National Coordinating Office
NIA	National Identification Authority
NIB	National Investigation Bureau
NPA	National Petroleum Authority
NRCD	National Redemption Council Decree
NSW	National Single Window
NTB	Non-tariff barriers
NTFC	National Trade Facilitation Committee
OGA	Other Government Organization
OSBP	One Stop Border Post
PAAS	Pre-Arrival Assessment report System
PCA	Post Clearance Audit
PMU	Preventive Monitoring Unit
PPP	Public Private Partnership
PPRSD	Plant Protection and Regulatory Directorate
RM	Risk Management
SIC	State Insurance Company
SIGMAT	Système Interconnecté de Gestion des Marchandises en Transit
SOP	Standard Operating Procedures
SW	Single Window
TFA	Trade Facilitation Agreement
TIN	Tax Identification Number
TMA	TradeMark Africa
TRIPS	Trade-Related Aspects of Intellectual Property Rights
TRS	Time Release Study
UEMOA	Union Economique et Monétaire Ouest Africaine (French) West African Economic and Monetary Union (English)
UNCTAD	United Nations Conference on Trade and Development
UNDP	United Nations Development Programme
UNOPS	United Nations Office for Project Services
USAID	U.S. Agency for International Development
WCO	World Customs Organization
WTO	World Trade Organization
XRD	X-ray Diffraction
XRF	X-ray Fluorescence

Survey Summary

Chapter 1: Outline of the Survey

This study was conducted in the main border areas of Ghana (Ports of Entry including land and sea routes) and fragile border areas in the northern region (Figure 1) to review the current status of customs clearance procedures (including risk management) and border surveillance and enforcement, identifying and analyzing issues from both soft and hard perspectives, drawing a short-, medium-, and long-term roadmap for improvement, and forming specific projects.

The study was conducted from August 2024 to January 2025, and was compiled through two site visits and discussions with relevant organizations.



Figure 1: Borders Covered by This Survey

Chapter 2: Ghana Revenue Authority (GRA) Overview

2.1 Overview of Ghana Revenue Authority (GRA)

GRA was established in 2009; as of the end of December, 2024, GRA had a total staff of 7,866, of which 2,670 were assigned to the GRA Customs Division. GRA has strengthened its organizational and human resource capacity by setting up a medium-term strategy over four years. The GRA Customs Division's tax collections over the past five years (2019-2023) have been increasing steadily since 2019, partly due to these efforts, with tax collections in 2023 being approximately 2.5 times higher than in 2019.

2.2 ECOWAS Customs Legislation in Ghana

The ECOWAS Customs Code was adopted in 2017 and covers a wide range of principles and various provisions relating to the ECOWAS customs system, procedures for importing and exporting goods, and related systems. Ghana's customs

legislation is the Customs Act 891.

2.3 Customs Clearance in Ghana (Import, Export, and Transit)

Customs procedures in Ghana are divided into three categories: import, export, and transit.

- 1) The procedure differs between cases involving an agent and self-declaration in the import process. Self-declaration is limited to shipments of \$3,000 or less. The importer indicates his/her willingness to pay customs duties to the customs office, which then assesses. After payment of customs duty, the cargo is inspected, and if there are no problems, the cargo is released. If through an agent, the documents are verified, and a declaration is submitted to customs. Customs examines the cargo, and if there are no problems, the cargo is released after customs duty payment.
- 2) Export procedures are simplified because no customs duty is required. The exporter submits an invoice for the goods to be exported to the customs office, and exports are permitted after physical inspection. Specific items require a permit from the competent organization.
- 3) Transit cargo goes through customs clearance to the border checkpoint. Customs duties are waived and insurance will guarantee payment of potential duties. In the event of theft, etc., the government holds the insurance company responsible.

2.4 Operational Status of Customs-Related Systems, including Ghana NSW (ICUMS)

The Ghana National Single Window (GNSW) was officially launched on December 1, 2015, with the aim of facilitating import and export procedures through a single window for trade procedures by multiple government agencies. ICUMS is a fully automated, paperless customs clearance system developed as a single-window system, allowing users to check the status of their cargo in real-time anywhere in the country (currently available in 200 locations) and secure data exchange based on international security standards. As of December 2024, the system is connected to the systems of 10 trade-related organizations.

2.5 Progress on OSBP, SIGMAT, AEO, Advance Ruling on Tariff Classification, GPS Cargo Tracking System, etc. in Ghana

In Ghana, three OSBPs (One Stop Border Posts) are planned at Akanu, Elubo, and Pagano, of which only the Akanu border (Ghana/Togo) has been developed with the support of the EU/ECOWAS.

SIGMAT is an ECOWAS initiative, developed in collaboration with UNCTAD. SIGMAT enables the electronic exchange of customs formalities messages for transit cargo (transit permits and border crossings), the provision of advance information on goods in transit and the harmonization and simplification of customs procedures between Member States through the interconnection of customs systems. As of December 2024, SIGMAT is operational in five countries: Ghana, Togo, Cote d'Ivoire, Burkina Faso, and Niger.

In Ghana, the AEO (Authorized Economic Operator) system has been introduced, but there are few authorized operators due to a lack of awareness of AEO among private operators. An advance ruling system has also been introduced to provide pre-assessment of advance declarations for customs valuation and rules of origin. In addition, Ghana has introduced a GPS-based E-Track system, which enables tracking of transit cargo in the country.

2.6 Progress on AfCFTA / ETLS / ECOWAS Customs Union

The African Continental Free Trade Area (AfCFTA) is a free trade agreement that eliminates intra-African tariffs on goods, trade liberalization in services and investment, competition policy, intellectual property, etc. It was issued in May 2019 and became operational on January 1, 2021. As of December 2024, 54 of the 55 AU Member States have signed the

agreement, and a secretariat has been established in Accra, Ghana.

In addition, The ECOWAS Trade Liberalization Scheme (ETLS) is a framework to facilitate trade between ECOWAS Member States and promote regional economic integration, and has eliminated tariffs, reduced non-tariff barriers, established rules of origin, and monitored and assessed trade. In 2015, a Common External Tariff (CET) was introduced, aims to establish CET for Member States, which will ensure that consistent tariffs are applied to imports from non-member countries and protect industries in the region.

2.7 Status of Implementation of WTO Trade Facilitation Agreement

The World Trade Organization's (WTO) Trade Facilitation Agreement (TFA) is an international agreement aimed at improving the efficiency of international trade. The TFA allows countries to implement it in stages, depending on their capabilities and circumstances; implementation varies from country to country. Ghana is actively working on the TFA and has taken various steps to implement the agreement, and as of November 1, 2024, Ghana's implementation status of the TFA stands at 68.9%. Some of the provisions that have not yet been implemented are already planned for implementation with development partners, and the plan is to implement all provisions by the end of 2026.

2.8 Risk Management and Control Implementation System, Current Status, and Issues

(1) Risk Management

In Ghana, ICUMS has been introduced to screen and inspect each declaration by assessing risk into four channel categories (Green, Yellow, Red, and Blue) according to the level of risk. It is important for RM officers at customs to accurately analyze and judge the compliance of each importer and exporter, and the human resource development of RM officers for this purpose is an urgent issue. However, the current five-member RM Unit does not have enough manpower to improve the compliance of importers and exporters, and it is necessary to increase the number of RM officers. On the other hand, it is also necessary to educate importers and exporters to improve their compliance. GRA promotes the AEO project, which provides benefits (such as expedited customs clearance) to importers and exporters with high compliance. As of December 2024, 15 companies have been certified as AEO.

(2) Border Controls

Preventive, a division of the GRA Customs Division, is in charge of border controls. Its remit includes the control of terrorism, money laundering, the smuggling of weapons, ammunition and drugs, and other crimes that cross national borders. Preventive has officers posted at all borders.

At the border, the Border Security Committee (BODSEC) is composed of border enforcement agencies. The committee is chaired by Customs and vice-chaired by Immigration. The committee meets monthly and shares and exchanges necessary information through BODSEC.

Inspection equipment deployed at the border includes large X-ray scanners, body scanners, CCTV cameras, drones, patrol cars, and patrol motorcycles. However, some issues that need to be addressed have been pointed out, including the aging of the deployed equipment, lack of proper maintenance, and the limited number of deployed equipment.

2.9 Initiatives for Trade Facilitation, Implementation System, Current Status, and Issues

In Ghana, the Ministry of Trade and Industry (MOTI) is in charge of policy development and implementation of trade facilitation, including the WTO TFA. The MOTI includes the Ghana Export Promotion Authority (GEPA), the Ghana Free Zone Authority, and the Ghana Standards Authority, which provide export promotion and online import/export administration services to facilitate trade.

One of the ten priorities of Ghana's CPESDP (2021-2025) is to “strengthen diplomatic and international cooperation”, with “be a strong advocate for trade facilitation and removal of non-tariff barriers” as a key measure. In addition, the GRA Fourth Strategic Plan also identifies six strategic goals and 13 objectives, including “promote trade and enhance preventive operations,” indicating that trade facilitation is a priority for Ghana.

The following issues can be pointed out as challenges to trade facilitation in Ghana.

- Delays in the development of national legislation for the implementation of multilateral agreements
- Duplication of customs clearance implementation systems and procedures
- Paperless office
- The customs clearance system is not working well.
- Application of different ECOWAS loading standards in different countries
- Establishment of informal checkpoints

Chapter 3: Current Status of Major Borders (Port and Land Borders) in Ghana, etc.

3.1 Ghana Border Overview

Ghana borders Togo to the east, Cote d'Ivoire to the west, and Burkina Faso to the north. The total border length is 2,200 km, and there are more than 150 border crossing points, including unofficial border points.

3.2 Basic Border Information

(1) Border Customs Structure and Responsibilities

Table 1 below shows the names and responsibilities of the various border customs units. The function of the CTSB (pre-arrival examination) has been transferred to the border since 2024, and the border branch of the CTSB conducts a preliminary examination before the arrival of cargo. General import/export declarations are examined in the so-called customs clearance section, the long room.

Table 1: Border Customs Departments and their Responsibilities

Organizational unit name	Job (responsibility) assigned to one
Administration	Registration
Long Room	Large-lot cargo screening (Import, Transit, Re-Export, Temporary Export, Temporary Import)
Baggage	Customs clearance of small lots (Petty Trader)
State Warehouse	Seized cargo and cargo with unpaid taxes are stored. Tax unpaid cargo is stored for a maximum of 30 days. A fine must be paid if cargo stored beyond that time is picked up.
Armory	Small arms (customs officers carry pistols, as do police officers, so they keep those small arms)
PMU (Preventive Monitoring Unit)	Border patrol, etc.
Vehicle Examination Unit	Inspection of vehicles entering the border
Preventive Detour	Management of Enforcement Vehicles
Signal Unit (Communication Unit)	Compiles customs clearance information and reports to headquarters weekly
Policy and Programme	Contact for donor support

(2) Customs Clearance at the Target Borders

In Ghana, imports and exports using land borders account for about 20 to 30% of total imports and exports, with the majority coming from ports, mainly the Tema Port (the Tema Port alone accounts for nearly 70% of the total). However,

after 2021, when the impact of COVID-19 has been mitigated, the volume of customs clearance by land borders will increase, and it may be necessary to improve the efficiency of customs clearance operations. Customs clearance operations for imports are important, as the annual customs clearance volume for exports is about 40,000 cases, while that for imports is 270,000 to 380,000 cases. Transit cargo also accounts for 4 to 6% of the total, making Ghana a gateway to landlocked countries such as Burkina Faso and Mali.

By land border, the volume of customs clearance at all borders is almost equal in 2023 at 30,000-40,000 entries, while the volume of customs clearance at the Paga border has been the highest among land borders since 2022. However, the Akanu and Elubo borders have significantly increased in recent years, indicating that cargo volumes are increasing in the east-west direction, from Cote d'Ivoire to Ghana to Togo.

3.3 Aflao Border

The number of declarations has been declining since 2019, perhaps due to the Togo government's policy of moving commercial cargo handling from the Aflao border to the Akanu border. However, the Ghanaian government still intends to use Aflao for customs clearance, and there is a gap between the two countries' intentions.

3.4 Akanu Border

The Akanu border has the only Joint Border Post (JBP) in Ghana, which was introduced in 2018. The Akanu border was selected instead of the busy Aflao border because the Togo side of the border is located in the capital city of Lome, and Togo wanted to avoid international logistics trucks passing through the capital. Although the JBP is in place at the Akanu border, coordination between the two countries, including opening hours, has not been achieved, and there is no one-stop border processing. The border crossing procedures are not one-stop. In addition, communication between customs officers in the two countries is not smooth, as Ghana is English-speaking and Togo is French-speaking.

3.5 Elubo Border

The Elubo border is located across the Tano River from the Noé border post on the Cote d'Ivoire side, a few kilometers apart. Once situated in a deserted area on the outskirts of town, the border area is now very congested as the city's expansion has swallowed up the town. Because of the large number of long-distance buses and cargo trucks, bus vehicles are inspected along with passenger immigration inspections, causing problems with customs clearance paperwork for ordinary cargo trucks.

JBP of the border is planned as part of the Lagos-Abidjan corridor development project, and a seminar to establish a council for the realization of the project will be held in August 2024 with the support of TradeMark Africa (TMA).

3.6 Tema Port

The Tema Port opened in 1962 and has a state-of-the-art container terminal and bulk terminal where many international logistics companies are based. Terminals 1 and 2 are used as bulk cargo wharves, while Terminal 3, which opened in June 2019, is used as a container wharf.

The port is located 30 km from Accra, the capital of Ghana. The surrounding area is home to Inland Container Depots (ICDs), warehouses, shipping companies, freight forwarders, factories, and related service centers, among other activities. Liner vessels from the Far East, Europe, and the U.S. operate in the port, and Tema Port has a nearly 70% share of the national market in terms of the number of customs declarations.

The Tema intersection, which serves as the junction between Tema Port and the Lagos-Abidjan corridor, has been upgraded with JICA assistance to improve access from Accra. In addition, although the railroad between Accra and Tema has been upgraded, it is currently only a passenger service, and it is hoped that it will be rehabilitated as a freight railroad.

3.7 Paga Border

Analysis of statistical information for the last five years shows that the Paga border has increased its customs clearance every year without being affected by COVID-19. As of 2023, it has the highest number of customs clearance results in Ghana compared to the other borders.

Security concerns at the border are growing as Burkina Faso continues to experience security problems due to Islamic extremist movements since 2022.

Chapter 4: Status of Introduction, Challenges, and Needs Related to Materials and Equipment for Border Surveillance and Enforcement, Customs Clearance and Inspection at the Ghana Borders

4.1 Major Issues Related to Materials and Equipment for Border Surveillance and Enforcement, Customs Clearance and Inspection at the Ghana Borders

The following four points summarize the hardware issues related to border control at Ghana's major borders.

- Need for border surveillance and enforcement equipment (Trace Detection System (TDS), Raman spectrometer, CCTV cameras, etc.)
- Need to update or add customs clearance and inspection-related equipment and materials (large X-ray scanner)
- Need for border operations and management-related equipment and materials (basic infrastructure within the border, OA equipment, cargo handling, and transport vehicles, etc.)
- Need for customs clearance-related analytical equipment (high-precision equipment capable of high-performance chemical analysis)

4.2 Status of Introduction of Border Surveillance and Enforcement Equipment (TDS, Raman spectrometer, C CTV cameras, etc.), Challenges and Needs

Although a large amount of border surveillance and enforcement equipment has been installed at the major border crossings that are the subject of this study, there are problems with aging and lack of such equipment. Ghana is at risk of smuggling drugs and firearms in and out of the country, and an introduction of border surveillance and enforcement equipment is important to meet the increased volume of customs clearance.

Table 2: Surveillance and Enforcement Equipment and Number of Units Required to be Installed at Each Border

Equipment	Border	Aflao.	Akanu	Elubo.	Paga.	Tema Port
CCTV with Biometric Authentication		14	4	12	4	-
Drone		1	1	5	5	-
CCTV Camera/Drone Control Room		1	1	1	1	
Body scanner		5	-	2	3	-
Baggage Inspection Equipment (X-ray scanner)		4	2	2	2	2
FTIR/Raman Spectrometer, TDS, Ion Scan		4	2	4	-	5
Motorcycle for Patrol		15	12	20	10	-

Source: JICA survey team

4.3 Customs Clearance and Inspection-Related Equipment (Large X-ray Scanners) Installation Status, Issues and Needs

Several large X-ray scanners have been installed at Ghana’s main borders. However, they face issues such as aging and the fact that some are gamma-ray types that can affect the human body. In addition, additions are needed to accommodate future increases in customs clearance volume. As a result of the study, it was determined that the Aflao, Akanu, and Elubo borders, among others, need to be updated. Still, we propose their installation at the Elubo border for the following reasons.

Although traffic is currently heavy at the Aflao border, the Lagos-Abidjan corridor route is planned to pass through the Akanu border, and future growth in transit traffic is not expected to be extremely high.

The large X-ray scanners at the Akanu border need to be updated, as the Togo government’s traffic diversion policy is expected to increase customs clearance volume significantly.

Like the Akanu border, the Elubo border is located on the Lagos-Abidjan corridor, where future traffic volumes are expected to increase, and the need to upgrade the large X-ray scanner is high. Although there are plans to establish a JBP on this border in the future, discussions are not underway, and it is highly likely that the border will continue to operate as a separate border for the foreseeable future.

4.4 Status of Introduction of Materials and Equipment Related to Border Operation and Management (Basic Infrastructure within the Border, OA Equipment, Cargo Handling and Transport Vehicles, etc.), Challenges and Needs

The movement of people and goods is frequent at the border, and the rapid processing of various procedures for this purpose will facilitate trade. Hearings at the border have indicated the need for border facilities such as office buildings, staff housing, and parking lots; administrative equipment such as weighbridges, forklifts, communication equipment among staff, lighting equipment, and business support software; and administrative facilities such as electricity, toilets, computers, and Internet.

Table 3: Border Operation and Management-related Equipment and Number of Units Required to be Installed at Each Border

Equipment	Border	Aflao.	Akanu	Elubo.	Paga.	Tema Port
Bulk cargo scale		2	2	2	2	2
Weighbridge		1	1	1	1	1
Forklift trucks for cargo handling		2	2	2	1	2

Source: JICA survey team

4.5 Status of Introduction, Challenges, and Needs of Customs Analysis Related Equipment and Materials

Currently, only two units are available for chemical analysis: GRA Customs Laboratory in Accra and a Customs Laboratory Mobile Van, which barely meets the analytical needs (more than 1,200 cases per year) from the major borders.


When samples are sent to the GRA Customs Laboratory in Accra, where analysis is concentrated, there is a risk of accidents or damage during transportation, and further time is required to obtain analysis results, which could impede proper border control and trade facilitation. Considering that the volume of cargo will increase in the future, the current inspection system of the GRA Customs Laboratory is problematic. The GRA Customs Laboratory is currently a standard

laboratory under the WCO's accreditation standards (basic, standard, and advanced), and it is aiming to become an advanced laboratory in the future. However, the lack of budget to take measures to meet the standards and cramped facilities remain challenges.

The equipment and quantities required for GRA Customs Laboratory and Customs Laboratory Mobile Van are summarized below (Table 4).

Table 4: Anticipated Equipment Requirements and Quantities

	Equipment	Unit	Place	Equipment Details
1	Liquid Chromatography-Mass Spectrometry (LC-MS) System	1	GRA Customs Laboratory	LC/MS Instruments, HPLC MS, LC/MS Systems, LC/MS Analysis Overview: Analytical and Measuring Instruments (Analyzers) Shimadzu Corporation 
2	Fourier-Transform Infrared Spectroscopy (FTIR) Analyzers (Benchtop)	1	GRA Customs Laboratory	FTIR Spectrometers, FTIR Instrumentation Agilent Fourier Transform Infrared Spectrophotometer (FTIR): Analytical and Measuring Instruments (Analytical Equipment) Shimadzu Corporation 
3	Portable Fourier-Transform Infrared Spectroscopy (FTIR) / Raman Spectroscopy Instrument	3	Customs Laboratory Mobile Van	Thermo Fisher Scientific, https://www.thermofisher.com/order/catalog/product/GEMINI 
4	Energy Dispersive X-Ray Fluorescence instruments (Benchtop)	1	GRA Customs Laboratory	Energy Dispersive X-ray Fluorescence Spectroscopy: SHIMADZU (Shimadzu Corporation) 
5	Portable Energy Dispersive X-Ray Fluorescence instruments (ED-XRF)	3	Customs Laboratory Mobile Van	Energy Dispersive X-ray Fluorescence Spectroscopy: SHIMADZU (Shimadzu Corporation)
6	Field Gas Chromatography-Mass Spectrometry Systems	3	Customs Laboratory Mobile Van	Technology Networks, https://www.technologynetworks.com/analysis/product-news/portable-gcms-for-chemical-hazard-identification-289448 
7	Density Meters (Handheld)	3	Customs Laboratory Mobile Van	Densimeter: Analytical and Measuring Instruments (Analyzers) Shimadzu Corporation
8	Test kits - Narcotic substance detection - Detection of polychlorinated biphenyls (PCBs) in oils - Trace detection of explosives	10 sets	Customs Laboratory Mobile Van and each borders	TruNarc™ Handheld Narcotics Analyzer

9	Customs Laboratory Mobile Van	3	GRA Customs Laboratory	
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Source: JICA survey team

Chapter 5: Actions and Roadmap for Trade Facilitation and Strengthening Border Controls

5.1 Need for Trade Facilitation and Border Controls

The CPESDP (2021-2025) is Ghana's substantial national development plan. Still, it presents 10 priority programs, of which "Priority 10: Strengthening Diplomatic and International Cooperation" recommends as key measures "be a strong advocate for trade facilitation and removal of non-tariff barriers" and "strive for the effective implementation of the African Continental Free Trade Area (AfCFTA) to maximize the dividends as host country of AfCFTA headquartered.". Furthermore, the "Fourth Strategic Plan," which is the high-level plan of the Ghana Customs, also identifies "Promote trade and enhance preventive operations " as a priority measure, and the objectives of this study, "trade facilitation" and "border controls," are consistent with the national policy of the Ghanaian government.

In addition, trade trends and the number of foreign visitors to the country indicate that Ghana needs to take advantage of its geographical position as a "transportation hub" in the West African region to become a regional trade hub and that concrete measures are urgently needed to address issues related to customs administration at the border, border surveillance and enforcement, and border operation and management.

5.2 Analysis of the Issues and Consideration of Countermeasures

Based on the compilation of the actual status of customs clearance operations in Ghana and the current status and issues at major borders, the current issues were divided into the three areas of "customs administration," "border operation and management (non-structural and structural)," and "border surveillance/enforcement, customs clearance/inspection (non-structural and structural)," and proposed measures for these areas were examined (Table 5).

5.3 Action to Strengthen Trade Facilitation and Border Control

Based on the measures to deal with the organized current issues, actions to be taken were extracted as follows (Figure 2).

- | |
|---|
| <p>I. Strengthening the capacity of Customs Administrations</p> <ul style="list-style-type: none"> (i) Improving the Risk Management capabilities of customs officers (ii) Improving the capabilities of customs officers at the border (iii) Strengthening the functions of the GRA Customs Laboratory (iv) Developing private importers and exporters <p>II. Improving the Efficiency of Border Operation and Management</p> <ul style="list-style-type: none"> (v) Supporting border operation and management <p>III. Strengthening Border Surveillance/Enforcement and Customs Clearance/Inspection Measures</p> <ul style="list-style-type: none"> (vi) Newly installing and updating large cargo vehicle inspection equipment (vii) Strengthening surveillance and enforcement measures at the major borders (viii) Strengthening surveillance/enforcement measures at the northern borders |
|---|

Table 5: Examination of Current Issues and Possible Measures

Sector	Current Issues	Possible Measures to Be Taken
Customs Administration	Lack of skilled personnel to be deployed to the borders under the devolution policy to the regions	Increase in the number of customs officers and human resource development.
	Lack of statistical data over time	Enhanced statistical control
	Inaccuracies in customs declarations (pre; inconsistencies in declarations/post declarations, HS code errors, etc.)	Education and training for private importers and exporters
	GRA Customs Laboratory facilities are cramped.	Expansion of the GRA Customs Laboratory
	A limited number of skilled personnel at the GRA Customs Laboratory is hindering testing at the border.	Strengthening the staff capacity of the GRA Customs Laboratory and expanding the Customs Laboratory Mobile Van
Border Operation and Management (Non-structural)	Lack of cooperation with neighboring countries (opening hours, information sharing, procedures, etc.)	Coordination of work content and implementation systems with neighboring countries
	Inaccuracies in customs declarations (discrepancies between pre-arrival and post-arrival declarations, incorrect HS codes, etc.)	Improve compliance and capacity of private traders
	Lack of coordination with non-major (other than customs, police, and immigration) border enforcement agencies	Strengthening Mutual Coordination among Border Enforcement Agencies
	Lack of bilateral coordination/cooperation between Ghana and Togo Customs in Akanu JBP	Intervention by ECOWAS for closer coordination between GRA and Togo Customs Ongoing monitoring and related training by ECOWAS
	Increased informal trade through informal borders	Border Formalization and Border Control Facilities
Border Operation and Management (Structural)	Aging or lack of border-related facilities (parking, internet, electricity, staff housing, etc.)	Development and expansion of border operation and management-related materials and equipment (basic infrastructure within the country, office automation equipment, cargo handling and transport vehicles, etc.)
	Aging or lack of border service facilities (water, toilets, banks, restaurants, etc.)	
	Lack of community facilities near the border (community centers, schools, clinics, wells, etc.)	Development of border community facilities
Border Surveillance /Enforcement and Customs Clearance/ Inspection (Non-structural)	A high percentage of Red channels in cargo inspection	Improved compliance by private traders Improving Customs' risk management capabilities
	Lack of efficiency in risk management (no mandatory risk profiling at border level)	Decentralization of risk management and capacity building
	Duplicate inspections on the same shipment/importer	Mandatory information sharing and feedback on inspection results Promote joint inspections with other government agencies to reduce unnecessary inspections.
	BODSEC is not fully functional at all institutional levels of the border (e.g., the Aflao border)	Promote mutual understanding and cooperation with non-major border enforcement agencies.
Border Surveillance /Enforcement and Customs Clearance/ Inspection (Structural)	Aging or lack of border inspection equipment to detect illegal drugs and weapons	Expanded and updated border surveillance and enforcement equipment, including cargo and passenger x-ray scanners, handheld body scanners, ion scans, Raman spectrometers, CCTV cameras, and drones
	Lack of transport to patrol the extensive border area efficiently	Adequate border security using vehicles, motorcycles, fast boats, and other equipment
	Although chemical analysis equipment exists, securing reagents is challenging due to budget shortages, etc.	Sustainable procurement of reagents for chemical analysis
	Lack of proper maintenance	Ensure staffing and budget for appropriate maintenance and management

Source: JICA survey team

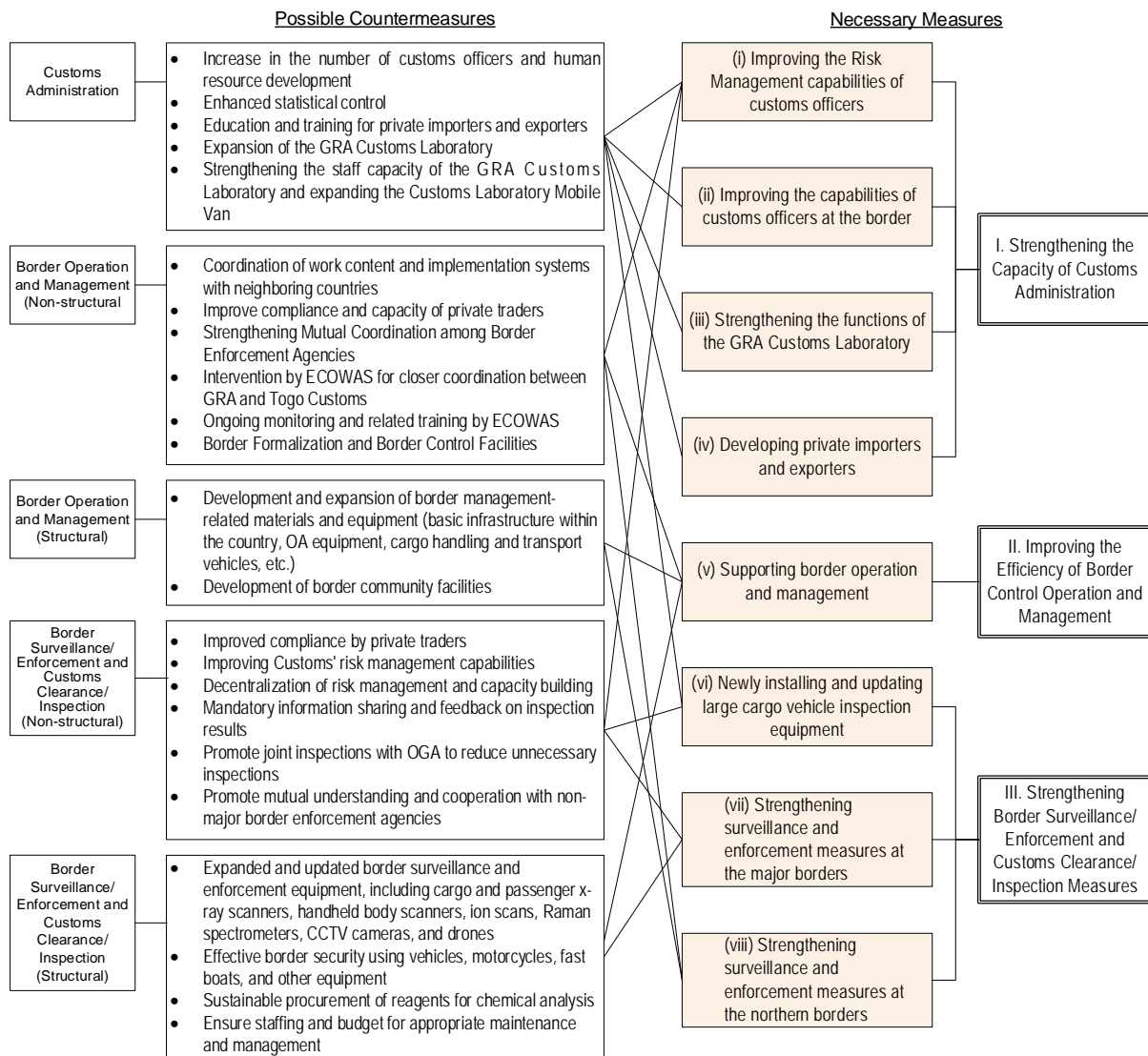


Figure 2: Possible Response Measures and Necessary Actions

5.4 Roadmap for Improvement

(1) Establish Screening Requirements for Prioritization

Five perspectives for evaluating the appropriateness of a project as a project were identified: 1) consistency with project objectives, 2) needs from the host government, 3) impact, 4) appropriate maintenance and management system, and 5) validity, and each action was prioritized based on screening requirements under these perspectives. Table 6 shows the status of each project's response to the screening requirements. The total score for each project was calculated by giving 2 points to "applicable: ☉" and 1 point to "somewhat applicable: ○." As a result, the projects "(VI) Newly Installing and Updating Large Cargo Vehicle Inspection Equipment" and "(VII) Strengthening Surveillance and Enforcement Measures at the Major Borders" received the highest scores with the same points, followed by "(III) Strengthening the Functions of the GRA Customs Laboratory."

Table 6: Prioritization of Candidate Projects

Actions	I	II	III	IV	V	VI	VII	VIII
Candidate Projects	Improving the Risk Management capabilities of customs officers	Improving the capabilities of customs officers at the border	Strengthening the functions of the GRA Customs Laboratory	Developing private importers and exporters	Supporting border operation and management	Newly installing and updating large cargo vehicle inspection equipment	Strengthening surveillance and enforcement measures at the major borders	Strengthening surveillance and enforcement measures at the northern borders
Outline	<ul style="list-style-type: none"> • Training of MTs in the RM field • Training of young RM officers by MTs 	<ul style="list-style-type: none"> • Training for newly assigned staff at border crossings • Refreshment Training 	<ul style="list-style-type: none"> • Expansion of the central analysis laboratory • Provision of mobile analysis laboratories and training in how to use them 	<ul style="list-style-type: none"> Holding seminars for obtaining AEO certification, etc. 	<ul style="list-style-type: none"> Provision of various border facilitation equipment and materials 	<ul style="list-style-type: none"> Provision of large-scale X-ray scanner 	<ul style="list-style-type: none"> Holding seminars for obtaining AEO certification, etc. 	<ul style="list-style-type: none"> • Border Post development • Development of community facilities near the border
Target	Accra, Tema, Akanu, Afiao, Elubo, Paga, Takoradi	Accra, Tema, Akanu, Afiao, Elubo, Paga, Takoradi	GRA Central Laboratory	Companies wishing to be certified as an AEO	Afiao, Akanu, Elubo, Takoradi	Elubo	Afiao, Akanu, Elubo, Paga	Northern, northwestern, and northeastern Ghana
Counterpart	GRA	GRA	GRA	GRA	GRA	GRA	GRA	GhBC
1) Consistency with Project Objectives								
Does it contribute to facilitating customs clearance procedures (including risk management)?	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
Will it contribute to increased border surveillance and control?	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
Is it consistent with the Ghanaian national development cooperation policy?	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
2) Needs from the Destination Government								
Is it consistent with the national development plan or other higher-level plans?	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
Is there a specific need from the destination government?	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
3) Impact								
Are the project effects expected to be sufficient?	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
Are the benefits to the local community significant?	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
4) Appropriate maintenance and Management Systems								
Is the project implementation structure in place?	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Is there a post-completion maintenance system in place?	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
5) Validity								
Are there any benefits to Japanese companies?	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
Is there any collaboration with other JICA projects?	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
Evaluation Results								
Number of responses	4	4	7	5	5	8	7	5
	5	5	0	2	2	0	2	2
Total points	13	13	14	12	12	16	16	12
Overall evaluation	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
●: Excellent, ○: Fair, △: Average								

(2) Roadmap for Improvement

Each candidate project is compiled into a short- to long-term roadmap based on the priorities set. Note that the projects set here mainly focus on providing materials and equipment, and soft measures. Therefore, unlike infrastructure development, which has a target year of about 20 years from now, the following short- to long-term target periods were set at three-year intervals.

- Short-term target: 2026 - 2028
- Long-term target: 2032 - 2034
- Mid-term target: 2029 - 2031

In developing the roadmap, it is necessary to consider the urgency of the measures and the urgency of the region or location. The urgency of measures is the order of priority discussed in the previous section. On the other hand, the urgency of the target region or point (border) is determined by the magnitude of the issues and needs in the current situation. According to these two urgencies, a short- to long-term roadmap was considered, as shown in Table 7.

Table 7: Roadmap Creation

Candidate Projects		Summary	Short-term (2025 - 2027)	Medium-term (2028 - 2030)	Long-term (2031 - 2033)	
I	Improving the Risk Management capabilities of customs officers	<ul style="list-style-type: none"> • Training of MTs in the RM field • Training of young RM officers by MTs 	←→			
II	Improving the capabilities of customs officers at the border	<ul style="list-style-type: none"> • Training for newly assigned staff at border crossings • Refreshment Training 		←→		
III	Strengthening the functions of the GRA Customs Laboratory	<ul style="list-style-type: none"> • Expansion of the central analysis laboratory • Provision of mobile analysis laboratories and training in how to use them 	←→			
IV	Developing private importers and exporters	Holding seminars for obtaining AEO certification, etc.		←→		
V	Supporting border operation and management	Provision of various border facilitation equipment and materials		←→		
VI	Newly installing and updating large cargo vehicle inspection equipment	Provision of large-scale X-ray scanner	←→			
			• Elubo			
VII	Strengthening surveillance and enforcement measures at the major borders	Holding seminars for obtaining AEO certification, etc.	←→			
			• Paga • Elubo	• Afiao • Akanu		
VIII	Strengthening surveillance and enforcement measures at the northern borders	<ul style="list-style-type: none"> • Border Post development • Development of community facilities near the border* 	←→			
			※ The short-, medium- and long-term target borders will be decided after conducting a new needs survey.			

Chapter 1: Outline of the Survey

1.1 Background and Purpose of the Survey

(1) Background of the Survey

Africa's intra-regional trade ratio, both imports and exports, is low compared to other regions of the world¹, and it is hoped that lowering intra-regional tariffs and other measures will increase the ratio of intra-regional trade and help build intra-regional value chains. The African Continental Free Trade Area (AfCFTA) aims to eliminate tariffs and standardize trade rules within the African region, promoting Africa's economic development and strengthening its global competitiveness. In March 2018, 44 of the AU member states and regions signed the agreement establishing the AfCFTA, and it became operational in January 2021; as of December 2024, 54 countries and regions had signed it, 48 countries had deposited their instruments of AfCFTA ratification, and a secretariat has been established in Accra, Ghana².

Ghana is situated in a geographically advantageous location in West Africa and is expected to become a hub for trade in this region. However, improvements in customs clearance procedures, inspection, etc. required for the implementation of the World Trade Facilitation (WTO) Trade Facilitation Agreement (TFA) have lagged behind, and strengthening the implementation structure and functions of customs services are, therefore, important issues. In addition, as the security and social situation in the Sahel region becomes more unstable after 2022, there are growing concerns about the deteriorating security situation in the northern part of Ghana near the border with Burkina Faso. In addition, Ghana is recognized as a transshipment point for illegal drugs from South America, Afghanistan, Pakistan, and other countries. Furthermore, it is pointed out that illicit weapons are manufactured in Ghana at low cost and sold in and outside the country.³ Therefore, providing weapons and other items to countries subject to UN sanctions is also a concern.

In light of these circumstances, to facilitate trade and further strengthen Ghana's role as a trading hub in the region, it is necessary to stabilize security near the border, enhance border controls, and improve the efficiency of customs clearance procedures in an appropriate and timely manner. Promoting the two wheels in "Trade Facilitation" and "Border Controls" through balanced enforcement of these measures is required.

(2) Purpose and Scope of the Study

The purpose of this study is to formulate a concrete case based on an overview of the current state of customs administration at targeted borders (Ports of Entry including land and sea) and fragile borders in the northern region of Ghana, specifically customs clearance procedures (including risk management) and border surveillance and enforcement, and to identify and analyze issues from both soft and hard perspectives, and draw a short-, medium-, and long-term road map for improvement.

1.2 Survey Summary

Figure 1.2.1 shows the work and procedures for this study.

(A) Domestic Preparation [August 2024]

To conduct the field survey efficiently and smoothly, information concerning the current status was collected and analyzed, and local consultants were utilized to collect information efficiently. In addition, a field survey implementation policy and plan outline, questionnaire, etc., were prepared before the field trip.

¹ According to the Africa Trade Report (2024), the intra-regional trade rate in the African region in 2023 was 14.9%.

² <https://au-afcfta.org/> (Viewed on 12 November 2024)

³ ENACT Observer (2023), <https://enactafrica.org/enact-observer/ghanas-artisanal-arms-market-should-be-regulated> (Viewed on November 12, 2024)

(B) First field survey [August-September 2024]

Relevant organizations were interviewed, information gathered, and field survey conducted. The team proceeded with the survey while consulting with the local consultants to adjust the schedule as needed, keeping an eye on the status of the schedule prepared in advance. All team members worked together on border survey to ensure mutual understanding. After the discussions, a record of the discussions was made and shared with the team members on the same day.

Questionnaires and necessary materials that could not be collected by the time of return were handed over to the local consultants, who continued to collect and gather them.

(C) Domestic analysis work [September - November 2024]

Based on the field survey results, issues were analyzed, and countermeasures were discussed; priority projects were narrowed down; implementation plans were developed, and these plans were compiled as a summary document.

(D) Second field survey (site description) [November 2024]

The results of the survey to date (problems identified and possible countermeasures) were discussed with our counterpart (C/P), the Ghana Revenue Authority (GRA), and a second field survey was conducted to gather additional information for the compilation of the final deliverables.

(E) Post-project work [November 2024 - January 2025]

Prepare a Final Report reflecting the field survey results and comments from relevant agencies.

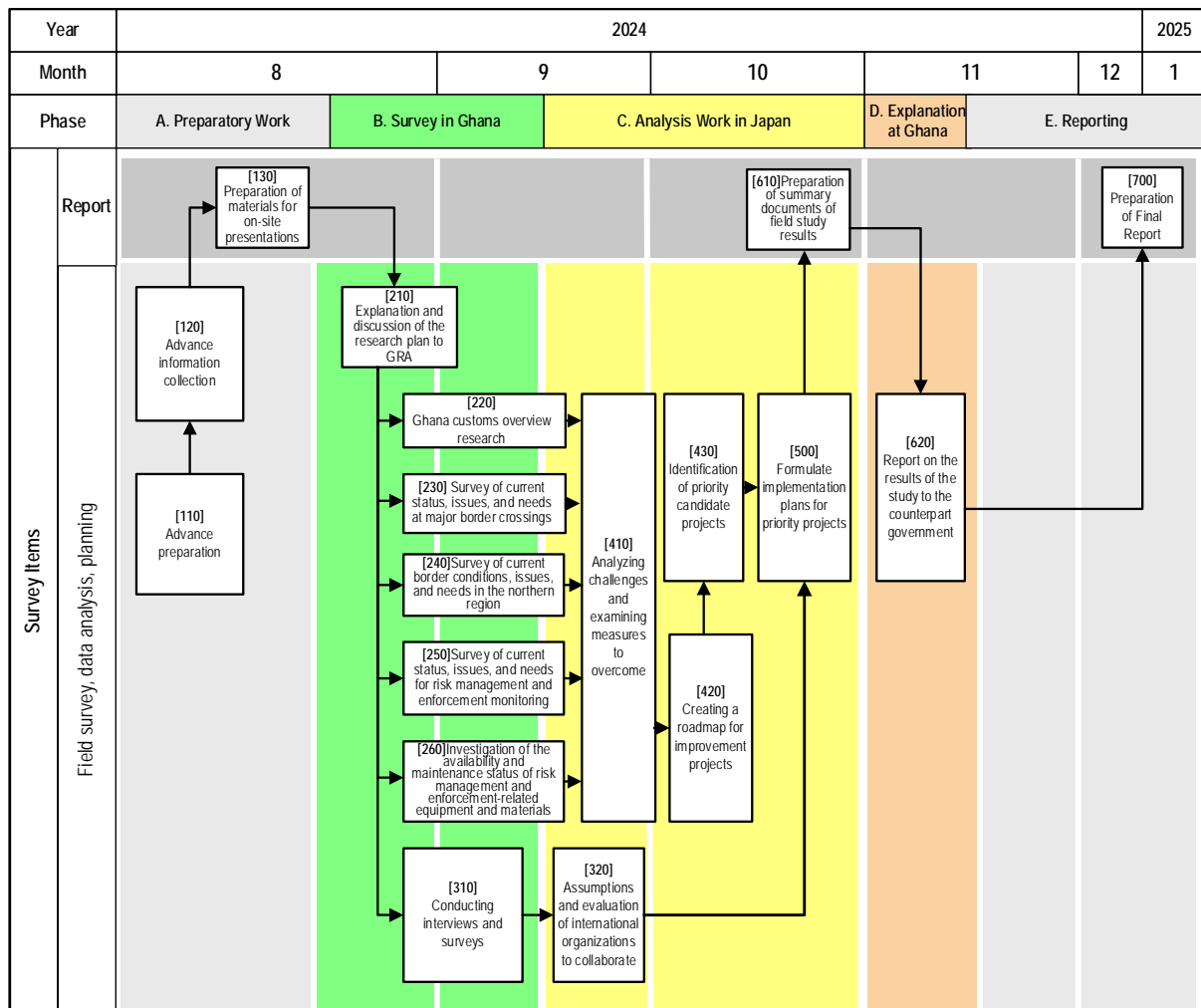


Figure 1.2.1 The Work and Procedures of this Survey

1.3 Survey Team and Itinerary

a) Survey Team Composition

Table 1.3.1 List of Survey Teams

Name	Areas of Responsibility	Field Survey Period	Company Name
Toshiaki Horii	Team Leader / International Logistics Planning	Aug 24~ Sep 16 Nov 16~ Nov 24	Yachiyo Engineering Co., Ltd.
Mitsunori Numaguchi	Customs Clearance	Aug 24~ Sep 16 Nov 16~ Nov 24	Office Robin Co., Ltd.
Kohei Momose	Border Patrol and Control	Aug 24~ Sep 16	Office Robin Co., Ltd.
Isao Takahashi	Infrastructure and Equipment Planning	Aug 24~ Sep 6	Yachiyo Engineering Co., Ltd.
Toshiyuki Iwama	International Institutional Collaboration	Aug 24~ Sep 16	Yachiyo Engineering Co., Ltd.
Rika Kannonji	Infrastructure and Equipment Planning Assistance	Aug 24~ Sep 16 Nov 16~ Nov 24	Yachiyo Engineering Co., Ltd.

b) First Field Survey Schedule

Table 1.3.2 Detailed Schedule of the First Field Survey

Date	Time	Activity / Participants	Venue
Monday August 26	10:00-11:00	JICA Ghana Office - internal briefing, expectations from the mission	JICA Ghana Office
	13:30 - 14:30	Courtesy call to GRA	GRA HQ
	16:30-17:30	Courtesy call to the Ministry of National Security (MoNS)	Ministry of National Security
Tuesday August 27	9:20-12:00	Meeting with Customs Technical Service Bureau (CTSB)	GRA HQ
	14:20-15:30	Meeting with Post Clearance Audit (PCA) of GRA	
Wednesday August 28	10:30-12:00	Meeting with the Ministry of Food and Agriculture (MoFA)	MoFA
	15:30-17:00	Meeting with the JICA Office	JICA Office
Thursday August 29	9:30-11:00	Meeting with Ghana Boundary Commission (GhBC)	GhBC
	9:30-10:55	Meeting with the Plant Protection and Regulatory Directorate (PPRSD)	MoFA
	13:15-14:15	Meeting with Ghana Ports and Harbours Authority (GPHA)	GPHA
Friday & Saturday August 30 & 31	9:00-17:00	Meeting with Border Staff at Aflao and Akanu <ul style="list-style-type: none"> ● Sector Commanders at Aflao and Akanu ● Aflao Customs ● Aflao Customs Chemist ● Aflao Customs Preventive ● Ghana Institute of Freight Forwarders ● Nick Scan Aflao ● Port Health ● Akanu Joint Border Post 	
Sunday September 1			

Date	Time	Activity / Participants	Venue
Monday September 2	11:00-12:00	Meeting with African Continental Free Trade Area (AfCFTA)	AfCFTA
	15:30-17:00	Meeting with United Nations Office for Project Service (UNOPS)	UNOPS Office
Tuesday September 3	9:00-10:30	Meeting with Ghana Standards Authority	GSA
	9:20-10:30	Meeting with GRA Tema Port Customs	Tema Port
	10:00-11:00	Meeting with International Organization for Migration (IOM)	IOM
	11:30-13:00	Meeting with Tema Port Terminal 3	Tema Port
	14:00-15:40	Meeting with Ghana Institute of Freight Forwarders (GIFF)	GIFF
	15:30-17:00	Meeting with TradeMark Africa (TMA)	TMA Office
	16:40-18:00	Meeting with Ghana Link Network Service (GLNS)	GLNS
Wednesday September 4	13:15-13:50	Meeting with the Ministry of Trade and Industry (MoTI)	MoTI Office
	14:00-15:00	Meeting with the European Union (EU)	Online
Thursday September 5	9:00-17:00	Travel to Takoradi Meeting with Staff at Takoradi Port <ul style="list-style-type: none"> ● Sector Commander ● Customs Clearance ● Nick Scan in Takoradi ● Port Health 	
Friday September 6	9:00-17:00	Meeting with Border Staff at Elubo <ul style="list-style-type: none"> ● Customs Clearance ● Port Health ● Gateway Service Ltd 	
Saturday & Sunday September 7 & 8			
Monday September 9	10:30-12:00	Meeting with Borderless Alliance	Borderless Alliance Offices
Tuesday September 10	11:00-12:00	Meeting with African Development Bank (AfDB)	AfDB Office
	14:00-15:00	Meeting with the Embassy of Japan in Ghana	Embassy of Japan
	15:30-17:00	Meeting with World Bank	World Bank Office
Wednesday September 11	10:00-11:00	Meeting with Nick Scan	Nick Scan Tema Office
	11:00-12:00	Meeting with Gateway Services Ltd. (GSL)	GSL Tema Office
Thursday September 12	9:00-12:00	Meeting/Report to GRA	GRA HQ
Friday September 13	9:00-12:00	Meeting with the JICA Ghana Office	JICA Ghana Office

Note: Periods highlighted in gray indicate the period of the primary border inspections.

c) Second Field Survey Schedule

Table 1.3.3 Detailed Schedule of the Second Field Survey

Date	Time	Activity / Participants	Venue
Monday November 18	10:00-11:30	JICA Ghana Office	JICA Ghana Office
	14:00-15:30	Courtesy call to GRA	GRA HQ
Tuesday November 19	10:00-13:00	Meeting with GRA Customs Division and CTSB Risk Management Unit	GRA HQ
	15:30-17:00	Meeting with Customs	
Wednesday November 20	10:00-11:30	Meeting with GRA Tema Port	GRA Tema Port
	11:30-12:30	Meeting with Tema Port GRA Customs Laboratory	
	13:00-14:00	Meeting with Ghana Link Network Service Ltd.	Ghana Link Network Service Ltd.
Thursday November 21	09:00-10:00	Meeting with UNOPS	UNOPS
	11:00-12:00	Meeting with IOM	International Organization of Mutual Economic Organizations (Organization)
	14:00-15:00	Ghana Boundary Commission	GhBC
	14:00-16:00	Meeting with GRA (Reporting session)	GRA HQ
Friday November 22	9:00-10:00	Meeting with the JICA Ghana Office	JICA Ghana Office
	11:00-12:00	Meeting with the Embassy of Japan	Embassy of Japan
	15:00-16:00	Meeting with CTSB	GRA CTSB

1.4 Past JICA Assistance Achievements

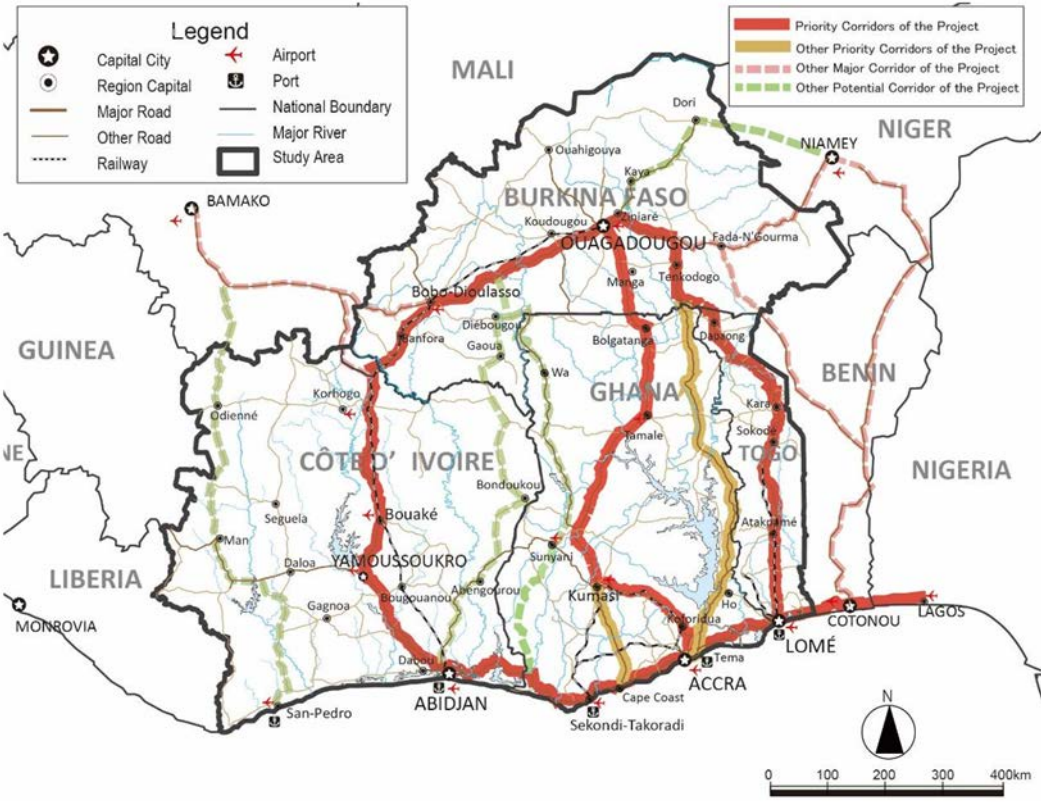
The West Africa Growth Ring Corridor Development Master Plan, published in 2018, is a development plan for Burkina Faso, Cote d'Ivoire, Ghana, and Togo, with four international corridors: Abidjan-Ouagadougou corridor, Tema-Ouagadougou corridor, Lome-Ouagadougou corridor, and Abidjan-Lagos corridor. The target years are 2025 for the short term, 2033 for the medium term, and 2040 for the long term, and the vision is "to achieve inclusive and sustainable development through regional economic integration and regional spatial integration, which will attract investment and build a regional economy with industrial competitiveness.

The West Africa Growth Ring aims to create a virtuous circle in the region's economy by promoting industrial development in the inland and coastal areas while linking the "inland areas, which are handicapped by transportation costs and time" and the "coastal areas, which are the growth engine of the region" through both industry and transportation (by transforming previously a weak relationship into a strong relationship). The project is committed to the following four key strategies: promoting the industrial sector, expanding the size of coastal markets, strengthening the linkage between coastal markets and inland areas, and ensuring inclusive and sustainable development.

In particular, the second key strategy, expanding the size of coastal markets, proposes strengthening the implementation of the "Customs Union for Trade among the Four Countries" and the strategic upgrade (highway) of the Lagos-Abidjan corridor to promote regional economic integration for 1) trade facilitation in the region at borders, ports, and corridors and 2) regional economic integration.

Ghana has the geographical feature of being centrally located, surrounded by French-speaking countries. Within the larger regional strategy in which regional economic integration is being promoted, the government of Ghana is expected to play a role in facilitating integration with neighboring countries, both spatially (through transportation) and economically (through a customs union). To fulfill this role, the Lagos-Abidjan corridor's development, the Tema Port's functional



expansion, and the enhancement of water transportation in Lake Volta are expected to become important. Specific projects implemented by JICA in recent years include the “Project for the Improvement of the Tema Motorway Roundabout” and “Project for Rehabilitation of National Trunk Road N8”, but there are also other projects, such as the “JICA/IOM Project for Enhancing Border Management Capacity for Responding to the Public Health Crises including COVID-19” and “Project for Strengthening Border Public Health Capacity at Points of Entry in Ghana” (Table 1.4.1). Ongoing projects include the “Construction of a New Bridge across the Volta River in the Eastern Corridor Project”, “JICA-WCO Collaboration on Capacity Building on Trade Facilitation and Customs Modernization in Africa and Pacific Islands”, and “JICA-WCO Joint Training on Capacity Building on Detection of Smuggling by GEOINT (Geospatial Intelligence) (Third Country Training) (Table 1.4.2). In particular, the latter two projects are closely related to customs clearance procedures and border surveillance and enforcement, which are the focus of this work, and it is hoped that initiatives will be taken in collaboration with them.



Source: West Africa Growth Ring Master Plan

Figure 1.4.1 Development Target Corridors in the West Africa Growth Ring Master Plan

Table 1.4.1 Achievements of JICA Assistance

Support	Outline of Support
The Project for the Improvement of the Tema Motorway Roundabout (Grant aid project)	<ul style="list-style-type: none"> Phase 1: Box culvert underpass planned for the Lagos-Abidjan corridor, which passes from east to west (completed in April 2020). Phase 2: The plan is to convert the north-south straight road into an elevated form. Upon completion, it will function as a three-story, complete multi-level intersection (commissioned in December 2024).  <p>Rendering of Tema intersection improvements after completion (Phase 1)</p>  <p>(Phase 2)</p>
The Project for Rehabilitation of National Trunk Road N8 (Grant aid project)	Project to rehabilitate the approximately 170 km long National Highway 8 connecting Kumasi, Ghana's second-largest city, and Yamoransa on the coast. The first phase, approximately 60 km between Assinpraso and Bekwai, was completed in 2013, and the second phase, a 30 km section between Assinpraso and Asinfor, was completed in 2023.
The JICA/IOM Project for Enhancing Border Management Capacity for Responding to the Public Health Crises including COVID-19	The project is a border management capacity-building project to respond to public health crises such as COVID-19. It includes providing relevant equipment and materials to major border crossings (Aflao, Elubo, and Paga) and simple training on border procedures using them in an infectious disease emergency.
Project for Strengthening Border Public Health Capacity at Points of Entry in Ghana	The project was to improve the quarantine management system at border checkpoints in Togo and Cote d'Ivoire. A needs assessment was conducted for 16 border checkpoints, and border sanitation facilities were improved at 12.

Source: This table was prepared by JICA survey team based on JICA data.

Table 1.4.2 Ongoing Support Projects by JICA

Support	Outline of Support
Construction of a New Bridge across the Volta River in the Eastern Corridor Project (Loan project)	<p>This project aims to increase the transportation capacity in the target area by constructing a new bridge over the Volta River in the Eastern Corridor connecting the largest port in Ghana, Tema Port, with Kulungugu on the border with Burkina Faso, thereby contributing to the revitalization of international logistics and trade between the North and South regions of Ghana and with Burkina Faso and other countries, as well as to the sustainable economic growth of Ghana. The project will also contribute to Ghana's sustainable economic growth.</p> <ul style="list-style-type: none"> Project details: Construction of a new bridge (long cable-stayed bridge, approx. 520 m, single lane) and approach road (approx. 1 km, single lane) in the Eastern Corridor (National Highway No. 2) Total project cost: 15,027 million yen (including 11,239 million yen in yen loans) Project implementation period: March 2016- Executing agency: Ghana Highways Authority Operation and maintenance agency: Ghana Highways Authority
JICA-WCO Collaboration on Capacity Building on Trade Facilitation and Customs Modernization in Africa and Pacific Islands	This project aims to build systems and structures in the region capable of providing stable, high-quality training and responding to emergencies such as infectious diseases by providing technical assistance to strengthen the capacity of customs officers in close cooperation with the WCO. This will promote trade facilitation and customs modernization in Africa and the Pacific Island countries.

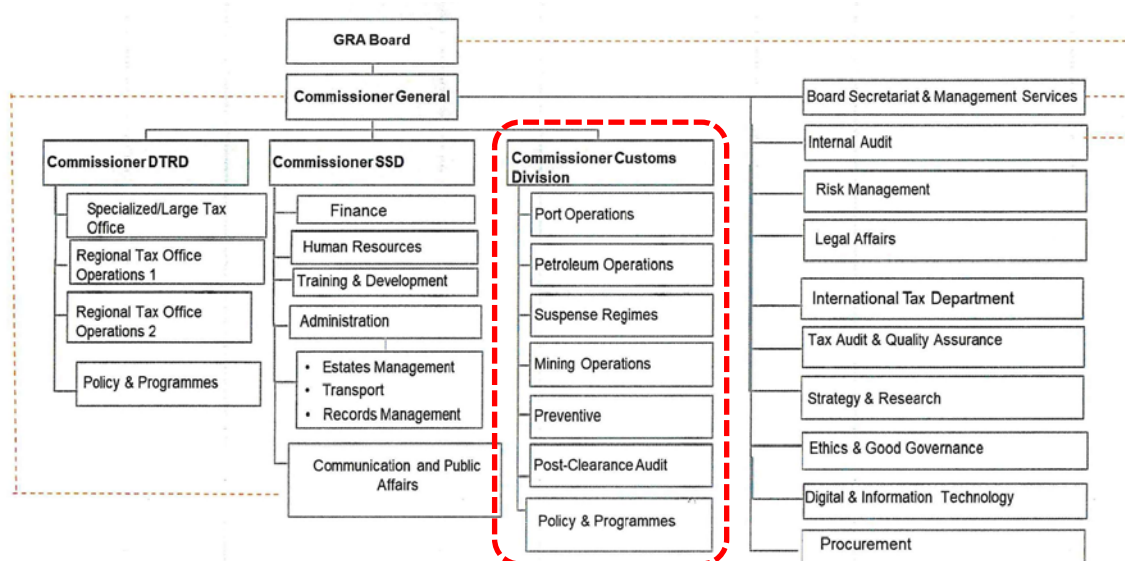
	As a joint JICA/WCO project, a program (Master Trainer Program) is underway to train trainers to take on leadership roles at customs offices in various countries.
JICA-WCO Joint Training on Capacity Building on Detection of Smuggling by GEOINT (Geospatial Intelligence) (Third Country Training)	<p>The purpose of this work is to establish a border control system based on the essential use of GEOINT in the region and to strengthen the capacity of customs officers to conduct stable and high-quality training on border control using GEOINT, by conducting training to enhance the capacity of customs officers on border control using GEOINT (*) in close cooperation with the WCO. The objective is to strengthen the capacity of customs officers to conduct stable and high-quality training in border control using GEOINT.</p> <ul style="list-style-type: none"> • Countries covered: Ghana, Cote d'Ivoire, and Nigeria. • Project period: July 2024 to June 2026 (24 months in total) • Counterpart agencies: Revenue and customs authorities of the target countries. <p>(*) Geospatial Intelligence, including satellite images, is called "GEOINT."</p>

Source: This table was prepared by JICA survey team.

Chapter 2: Ghana Revenue Authority (GRA) Overview

2.1 Overview of Ghana Revenue Authority (GRA)

The GRA was established in 2009. As of the end of December 2024, the total number of GRA officers was 7,866, of which 2,670 were assigned to the Customs Division. The organizational chart of GRA is shown in Figure 2.1.1. GRA has established four medium-term strategies to strengthen the organization and human resources (Table 2.1.2). The total amount of tax collected by the Customs Division over the past five years (2019-2023) is shown in Table 2.1.1 below, and the amount of tax collected has increased steadily since 2019, with the amount collected in 2023 being about 2.5 times that of 2019. In its Third Strategic Plan, GRA set the targets of a 17.5% tax-to-GDP ratio and 28.2% revenue growth for the entire GRA by 2022. The amount of tax collection is likely to have followed this upward trend due to the strengthening of tax collection by the GRA Customs Division through this policy and the increase in the value of trade during the same period⁴.



Source: GRA

Figure 2.1.1 GRA Organization Chart

Table 2.1.1 Trends in Customs Department Tax Collections (2019-2023)

(in millions of Ghana cedis)

Year 2019	Year 2020	Year 2021	Year 2022	Year 2023
12,036	12,835	16,087	22,263	30,631

Source: GRA

Table 2.1.2 Evolution of GRA's Strategy

Strategy	Feature
First Strategic Plan (2012 - 2014)	Establishing the organizational management structure of the GRA, which was newly established in 2009, and laying the groundwork for the new organization.
Second Strategic Plan (2015 - 2017) Updated Second Strategic Plan (2016 - 2020)	Redefine the mid-term plan based on lessons learned from the first plan
Third Strategic Plan (2020 - 2022)	Focus on increasing revenue by improving tax compliance, increasing administrative efficiency through ICT, and developing a professional and

⁴ The actual results up to 2022 showed a tax revenue-to-GDP ratio of 13.1% and a revenue growth rate of 19.9% (2019-2022), both of which fell short of the targets. Still, the total trade volume (Total Trade Volume) over the same period increased from approximately USD 27 billion (2019) to USD 35 billion (2022) (Ghana Trade Summary, World Bank World Trade Integrated Solution).

	highly motivated workforce.
Fourth Strategic Plan (2023 - 2027)	Six Goals for a World-Class Revenue Authority a) Maximize revenue b) Strengthen compliance and enforcement of laws about taxes and customs c) Enhanced services for taxpayers d) Strengthening ICT e) Strengthen organizational health and accountability f) Staff productivity and professional development

Source: GRA

2.2 ECOWAS Customs Legislation in Ghana

Ghana actively participates in ECOWAS activities at all levels, including the Statutory Summit, the Council of Ministers, the High-Level Council, and the Community Parliamentary Assembly. Ghana has aligned its policies with those adopted in the region and is fully compliant in three areas⁵:

- 1) Free movement of persons: Ghana abolished entry visas and permits for ECOWAS nationals, adopted the ECOWAS Community Passport for travel, and implemented the ECOWAS Brown Card system.
- 2) ECOWAS Trade Liberalization Scheme (ETLS): Ghana has fully implemented the ETLS, under which goods from the region are imported into Ghana duty-free. Harmonizing customs documentation by ECOWAS member countries has led Ghana to adopt ECOWAS certificates of origin, HS classification, and customs declaration forms and adopted the ECOWAS Certificate of Origin, HS Classification, and Customs Declaration. Ghana imposes a Community tax of 0.5% on imports from extraterritorial countries. To benefit from ETLS, the eligibility criteria for industrial products must meet the ECOWAS rules of origin and other certification requirements.
- 3) Common External Tariff (CET): The ECOWAS Common External Tariff was adopted at the October 2013 Summit in Dakar, Senegal, making ECOWAS a customs union. Implementation of the CET began in 2015 and harmonized the customs tariff table (Item Classification Table and Tariff Rates) of all ECOWAS member countries.

In addition, the ECOWAS Customs Code was adopted in 2017 as the basic customs legislation for ECOWAS Member States, which deals extensively with the principles and various provisions of the ECOWAS customs system, procedures for the import and export of goods and related systems. According to the Ghana Customs Service, the Ghana Customs Code has not been updated since 1985, and there is, therefore, an urgent need to harmonize it with the ECOWAS Customs Code as PCAs, bonded areas, single windows, risk management, rules of origin, etc. are not mentioned in the Code.

The Customs Act 891 (Customs Act) is Ghana's fundamental law governing customs. The three basic elements of import and export customs clearance, namely, HS classification, customs valuation, and rules of origin, are regulated under Article 66 of the Customs Act. The ECOWAS Common External Tariff (Table 2.2.1) is applied to item classification and tariff rates. In the case of intra-ECOWAS trade, customs duties are not levied if proof of intra-regional origin (certificate of origin) is provided. In addition, Ghana, a member of the WTO, adopts all (six) valuation methods stipulated in the WTO Customs Valuation Agreement⁶.

Table 2.2.1 ECOWAS Common External Tariff Rates

Summary	Taxes applicable to items imported from regions other than ECOWAS. Based on the world standard HS code (6-digit), a regional subdivision (4-digit) is added to the 10-digit code.
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⁵ WTO Trade Policy Review, https://www.wto.org/english/tratop_e/tpr_e/g427_e.pdf (Viewed on January 18, 2025)

⁶ Six WTO methods of customs valuation: (1)Method based on transaction price (2)Method based on transaction price of similar goods (3)Method based on transaction price of similar goods (4)Method deducting from domestic sales price (5)Method totaling from production cost (6)Special determination method

	An important feature of the customs union is that intra-regional transactions are duty-free, whereas all members charge the same duty rate on extraterritorial shipments).	
Tariff Rate	The following five tariff rates are set for each feature of import shipments	
	Tariff rate	List of articles
	0%	Essential goods for social life
	5% (of the total)	Daily necessities, raw materials, capital goods
	10% (%)	Intermediate and input goods
	20%.	Final consumer goods or finished goods
35%.	Specific goods for economic development	
Purpose	Safety measures	Subsidy offsetting measures
	Anti-Dumping Measures	Supplemental Protective Measures

Source: ECOWAS, https://ecotis.ecowas.int/?page_id=24111 (Viewed on November 10, 2024)

2.3 Customs Clearance in Ghana (Import, Export, and Transit)

(1) Import Procedures ⁷

The procedure differs between cases where an agent (customs broker) is involved and cases where the importer self-declares goods with a declared value of \$3,000 or less. The main procedure is "submission of import declaration form → examination by customs (customs valuation and HS classification) → payment of customs duties → inspection of cargo → import permit," and the main feature of this procedure is that physical inspection is conducted after payment of customs duties.

There are various methods of inspection. Specifically, there are scanning inspections using large X-ray scanner and physical inspections where officers check the actual goods. There are several types of physical inspections, including sample inspections for tax collection, spot checks, random inspections to check for violations of laws other than customs laws, and opening inspections, where the entire quantity is taken out to check for the concealment of illegal goods. In addition, analyses carried out at the GRA Customs Laboratory and Customs Laboratory Mobile Vans are also included in inspections.

Regardless of their risk level, the GRA Customs office scans all imported and exported cargo using large X-ray scanners at borders. For this reason, the border crossing points surveyed in this study are equipped with large-scale scanners (using a mixture of X-ray and gamma-ray systems). The declaration is classified as Green, Yellow, Red, or Blue according to risk using the customs clearance system ICUMS. Goods classified as Red are 100% inspected. Goods classified as Yellow are inspected using documents. Still, if a physical inspection is required during the document inspection process, an additional physical inspection is carried out using one of the methods described above.

[In case of self-assessment]

- The importer begins by declaring to customs the goods to be imported and their willingness to pay duties on those goods.
- Customs will then refer importers unfamiliar with self-assessment to a customs broker. Self-declaration is possible for shipments valued at \$3,000 or less.
- Customs will contact the importer directly, and a customs office will make the assessment.
- The importer pays the customs duty.
- After paying the customs duty, there is a physical inspection of the goods (100% opening inspection), after which the goods are released.

⁷ Source: Ghana Customs Act, Interviews with GRA by the JICA survey team.

[When declaring through a customs broker or other agent⁸]

- The agent first obtains documents such as invoices, packing lists, bills of lading, and export documents from the importer.
- The agent reviews these documents and uses the information to submit a declaration to Customs for customs assessment.
- The agent enters the information into the system, which is then reviewed by Customs. Customs verifies the data against the database and reference values to validate the price.
- A customs officer itemizes the cargo and forwards it to the customs valuation officer. The valuation officer verifies the accuracy and examines the value of the cargo. The licensing authority then makes a final review of the information.
- After the Customs assessment, the agent may appeal if necessary. This allows the concerns to be verified.
- Upon completion of the customs assessment, the agent receives a declaration and tax notice for payment at the bank.
- After payment, the system automatically appoints an examiner, or the compliance supervisor selects an examiner to inspect the cargo physically.
- The examiner will verify the accuracy of the description, quantity, and other details. If discrepancies are found (e.g., fudging the name of an item to evade customs duties), the declaration and the actual goods will be examined against each other, and the cargo will be revalued. If duty paid falls short, the importer must pay the difference.
- If the description, quantity, and specifications all match, the importer pays the tax, and the cargo are released.

(2) Export Procedures⁹

Export procedures are similar to import procedures but are streamlined and more straightforward, primarily because there are no customs duties to pay.

- Ghana's exports are governed by the Import and Export Act 1995 (Act 503). Exports are classified as traditional and non-traditional. Traditional exports include gold, diamonds, bauxite, manganese, cocoa beans, coffee, timber, electricity, fresh fish, and yams, while non-traditional exports include processed goods and other products of these categories.
- The exporter submits an invoice for the goods exported to Customs or its agent.
- The agent receives the invoice, completes the import formalities, and undergoes customs examination. Since exports do not require payment of customs duties, the examination is relatively quick and straightforward, leading to expedited approval.
- A physical inspection is carried out to check that the information on the declared cargo matches the actual cargo being exported (100% disclosure inspection). After the physical inspection, export is permitted.
- Certain commodities require a permit from a competent organization. For example, the Ghana Cocoa Authority (COCOBOD) requires permits for cocoa, coffee, shea, and cashew nuts.

(3) Transit Cargo¹⁰

- Cargo is transported overland to the border after customs clearance to its final destination.
- Transit cargo is inspected by the respective enforcement agencies at the border checkpoints and the agent submits the waybill to customs. The customs officers and tracking officers confirm the cargo and tracking

⁸ The Customs Act of 2015 (Act 891) requires all importers, except self-declared importers, to use a licensed customs agent in Ghana.

⁹ Source: Ghana Customs Act, Interviews with GRA by the JICA survey team.

¹⁰ Source: Ghana Customs Act, Interviews with GRA by the JICA survey team.

device at the warehouse to verify its authenticity. If physical inspection is required, the cargo is inspected and resealed, and the shipment is released.

- Insurance secures potential duty payments since transit shipments are exempt from customs duties. In the unlikely event of theft, the government would hold the insurance company liable for duty payments on the unpaid duty amount. For an insurance transaction to be concluded, the insurance company must electronically register in its system that it has attached the insurance and confirm that the cargo has left Ghana. Failure to do so will make the insurance company liable for customs duty payments.

2.4 Operational Status of Customs-Related Systems, including Ghana NSW (ICUMS)

(1) Ghana National Single Window System (ICUMS)

1) Background and History

The Ghana National Single Window (GNSW) was officially developed on 1 December 2015 to facilitate import and export procedures through a single window for trade procedures by multiple government agencies. The survey team interviewed Ghana Link Service, the system developer, and found the following issues related to trade procedures and protocols at the beginning of development.

- Most administrative procedures in the field are processed on a paper basis. Some methods can be applied electronically, but even in such cases, a double procedure with hard copies is required along with the electronic procedure.
- Coordination between different government agencies, especially during the pre-arrival and arrival phases of cargo, is not well streamlined, and there is little information exchange between agencies.
- Numerous paper-based manual processes handle interactions between the parties involved, including importers and exporters and multiple logistics-related parties (importers and exporters, customs brokers, freight forwarders, terminal operators, etc.).
- As of 2015, the percentage of cargo inspected in some way in Ghana exceeded 90%.
- For a single import/export procedure, importers/exporters must submit multiple methods to the same or more than one government agency.
- The main bottleneck in customs clearance procedures is the examination of documents in the customs office's "long room" (customs clearance section).

2) ICUMS (Integrated Customs Management System)

ICUMS is a fully automated, paperless system developed as a Single Window (SW) for the country of Ghana (the developer is Customs Uni-Pass International Agency (CUPIA)). As a customs clearance system, GC-Net had been in operation since 2000 and was developed jointly by Ghana Link Network Services and the Korean company UNIPASS on behalf of the GRA. In June 2020, GC-Net and the Pre-Arrival Assessment report System (PAAS) for risk management were integrated, and ICUMS began operations. As of December 2024, ICUMS is connected to the systems of the following 10 trade-related organizations (Table 2.4.1). However, some procedures of the organizations, such as some procedures of plant quarantine, have not been computerized, and some procedures are still based on documents. These procedures that have not yet been computerized are being computerized individually.

The ICUMS features allow users such as customs officers, importers and exporters, freight forwarders, and customs brokers to check real-time status data on imported or exported cargo 24 hours a day, anytime, anywhere—access to the system. Through the UNIPASS-GH portal, all relevant parties, including customs officials and other government agencies, can access the system. ICUMS also applies international security standards such as the WCO Data Model, enabling secure data exchange with other customs agencies.

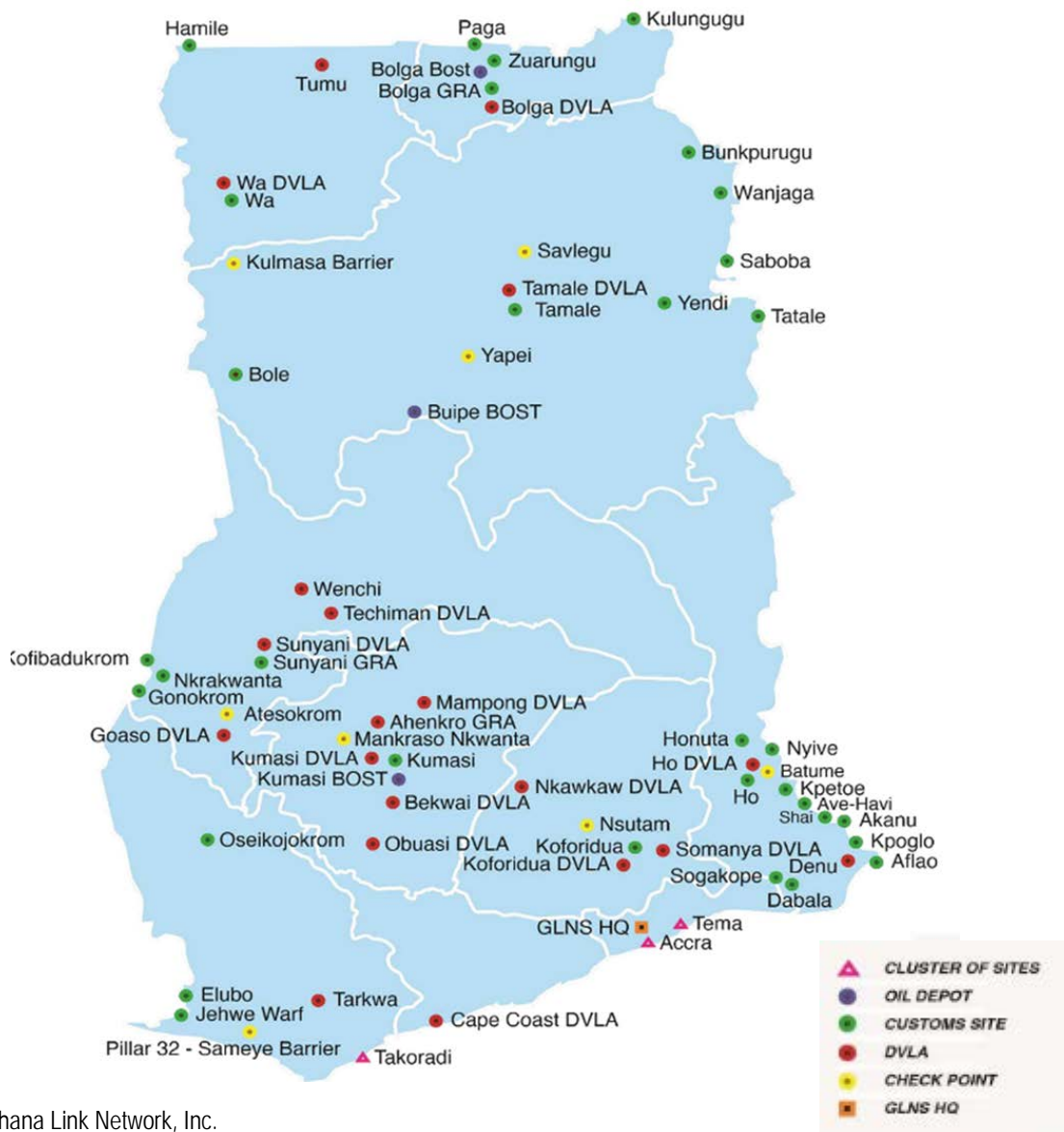
Modules are being added to ICUMS in phases 1 and 2. The corresponding modules for each phase are shown in Table

2.4.1 (Phase 1) and Table 2.4.2 (Phase 2) below, with Phase 1 completed in 2020 and Phase 2 in 2022.

Table 2.4.1 External Systems Connected by ICUMS (Source: Ghana Link Network)

1.	National Petroleum Authority (NPA) Enterprise Relational Database Management System (ERDMS)
2.	Meridian Port Service (MPS) Cargo Management System
3.	MPS Scanner Daisy System
4.	Nick Scan and Scanco Scanner System
5.	Ghana Ports and Harbours Authority (GPHA) Cargo Management and Billing System
6.	Commercial Banks (23 banks)
7.	The Government Digital Payment and Settlement platform (Ghana.gov).
8.	Trade-Related Aspects of Intellectual Property Rights (TRIPS)
9.	National Identification Authority (NIA) for use of registered users for Tax Identification purposes
10.	State Insurance Company (SIC) for processing of transit bond as the sole national guarantor

Source: Ghana Link Network Co., Ltd.



Source: Ghana Link Network, Inc.

Figure 2.4.1 ICUMS Network (Available at 200 Locations Nationwide)

Table 2.4.2 Modules of ICUMS (Phase 1)

Modules / Functions	Details	Remarks
Clearance Management	<ul style="list-style-type: none"> • Import and export declaration processing and entries • Duty assessment • Suspense regime management 	The basic functions that are needed for the basic end to end clearance procedure were all deployed and available in 1st phase concluded in 2020
Collection and Payment Management	<ul style="list-style-type: none"> • Duty collection management • e-Payment management 	
Cargo Management	<ul style="list-style-type: none"> • Manifest management, entry/release management • Bonded warehouse and free-zone management • Unload management 	
Risk Management	<ul style="list-style-type: none"> • Targeting management (Clearance) 	
Portal	<ul style="list-style-type: none"> • Contents management, e-Document management • Log-in process 	
Single Window	<ul style="list-style-type: none"> • Processing regulatory permits for customs procedure • Customs House Agent License Management 	

Source: Ghana Link Network, Inc.

Table 2.4.3 Modules of ICUMS (Phase 2)

Modules / Functions	Details	Remarks
Passenger Clearance (APIS)	<ul style="list-style-type: none"> • Passenger Clearance management 	2nd phase completed in 2022.
Investigation / Surveillance	<ul style="list-style-type: none"> • Investigation management and Surveillance management 	
Litigation	<ul style="list-style-type: none"> • Litigation management, result management 	
Data Warehouse	<ul style="list-style-type: none"> • Data Warehouse management, statistical reports 	
EWACS	<ul style="list-style-type: none"> • Application (system) monitoring, Early Warning system • Log recording etc. 	
Auction	<ul style="list-style-type: none"> • Online public auctioning of uncleared cargo 	
Post Clearance	<ul style="list-style-type: none"> • Post Clearance management 	
Risk Management (Additional functions)	<ul style="list-style-type: none"> • Applying results from the Intelligence unit to Selectivity. • Applying results from Investigation to Selectivity. • Applying results from PCA to Selectivity. • Applying results from COR to Selectivity. • Development of an alert system for MDAs. 	
Re-Scheduling/Refund/Drawbacks (Additional functions)	<ul style="list-style-type: none"> • Payments done in installments, and refunds of duties and taxes and drawing backs due to government schemes 	
Authorized Economic Operator (AEO)	<ul style="list-style-type: none"> • AEO process to be incorporated into the system 	

Source: Ghana Link Network, Inc.

ICUMS has four channel classifications: Green, Yellow, Red, and Blue. Even for Green, which is confirmed as safe, the GRA Customs Division scans 100% of the goods with a large X-ray scanner. GRA believes that there must be no tax evasion or smuggling. Yellow is subject to a large X-ray scanner and documentary examination. Red conducts 100% physical inspection. With the introduction of the Authorized Economic Operator (AEO) system, a Blue Channel has been added for AEOs, eliminating the need for detailed verification at customs clearance and allowing cargo to pass through the border in a shorter time, as document verification is done after the fact.

Importers and exporters, or customs brokers acting on their behalf, can make advance declarations through ICUMS before cargos arrive. The Customs Technical Service Bureau (CTSB)¹¹ conducts a pre-arrival examination (HS classification, customs valuation, and examination of origin) of the pre-arrival declaration. The cargo and the declaration

¹¹ A part of the Port Operation of the GRA Customs Department, the department responsible for screening documents before the arrival of shipments.

are inspected after the cargo arrives at the border.

If no advance declaration is made, the application is made at the border through ICUMS after the cargo arrives. At the border, the customs officer (known as the long room) examines the HS classification. However, according to customs officers, many HS classifications (HS codes) are incorrect, and the examiners correct them each time to the correct HS code.

A customs valuation review is then conducted. The Price Reference Database maintained by the Risk Management Unit (RM Unit), a division of the CTSB, is used as a reference. If these examinations have no problems, the supervisor issues an Approval. Once the examination is completed, most customs brokers complete tax payment procedures online (e-payment). After that, the inspector conducts a physical inspection, and the cargo is released if there are no problems.

2.5 Progress on OSBP, SIGMAT, AEO, Advance Ruling on Tariff Classification, GPS Cargo Tracking System, etc. in Ghana

(1) One Stop Border Post (OSBP)

The West African Economic and Monetary Union (UEMOA) decided in November 2001 to establish 11 OSBPs in the Economic Corridor. Since then, this plan has been extended to the ECOWAS region, and as far as Ghana is concerned, the Paga border (Ghana/Burkina Faso), the Akanu border (Ghana/Togo), and the Elubo border (Ghana/Cote d'Ivoire) are among those priority borders. At this stage, the only border where OSBP has been implemented is Akanu, whose construction was completed in 2018 with the financial support of the EU/ECOWAS. For the Elubo border, introduction of OSBP is planned under the Lagos-Abidjan Corridor Highway Development Plan, which is an ECOWAS initiative. In August 2024, with the support of TradeMark Africa (TMA), a seminar was held between Ghana (Elubo) and Cote d'Ivoire (Noé) to establish a consultative council for the conversion of the border to an OSBP. The seminar is expected to establish a bilateral consultative meeting and discussions on institutional and practical matters. As for the Paga border, introduction of OSBP is not envisaged at this stage due to the recent political problems.

Table 2.5.1 Status of OSBP in Ghana

	Paga.	Elubo.	Akanu
National border	Paga/Dakola	Elubo/Noé	Akanu/Noépé
Location (Country)	Ghana/Burkina Faso	Ghana/Cote d'Ivoire	Ghana/Togo
Corridor	Tema - Ouagadougou - Bamako Corridor	Lagos-Abidjan Corridor	Lagos-Abidjan Corridor
Regional Economic Community	ECOWAS/UEMOA	ECOWAS/UEMOA	ECOWAS/UEMOA
Construction and Operation	Construction has not yet started (design completed)	Construction not yet started (design not yet completed)	In operation since October 26, 2018
OSBP Type	Located in Ghana	Undetermined	Located in Togo
Cooperative Development Partners	USAID	Undetermined	EU/ECOWAS

Source: OSBP Sourcebook (Final Version 3rd edition), field survey and interview with GRA (2024)

(2) Système Interconnecté de Gestion des Marchandises en Transit (SIGMAT)

SIGMAT is a customs interconnection system for transit cargo developed as an ECOWAS initiative, and the system was developed in collaboration with the United Nations Conference on Trade and Development (UNCTAD). As of December 2024, it is in operation in five countries: Ghana, Togo, Côte d'Ivoire, Burkina Faso, and Niger.

SIGMAT enables the electronic exchange of customs formalities messages for transit cargo (transit permits and border crossings), provides advanced information on goods in transit and harmonizes and simplifies customs procedures among member countries. In addition, SIGMAT interlinks national customs systems and strengthens cooperation between

customs administrations. This initiative aims to ensure transparency, resource procurement, and the production of reliable statistics on ECOWAS trade data. SIGMAT is also accompanied by a mobile application, which will facilitate access for customs brokers/traders as it becomes more functional. SIGMAT has established a central server (Central Hub) in Lomé, Togo, to facilitate the electronic management of transit cargo among West African countries.

In the case of Ghana, about 85% of customs-cleared cargo is transit cargo, primarily to Burkina Faso, Mali, and Niger; as for the connectivity of the customs system with these neighboring countries via SIGMAT, Burkina Faso and Mali are not connected due to recent political issues, while Togo and Cote d'Ivoire are in a position to exchange information (as of December 2024). For example, if a customs officer in Togo discovers a suspicion with a cargo authorized by the GRA, SIGMAT would allow him to verify the information without traveling to the Ghanaian border. This would significantly reduce the time required for customs clearance.

Regarding the situation in other neighboring countries, for example, cargo on the Lagos-Abidjan corridor from Nigeria to Cote d'Ivoire goes from Nigeria to Cote d'Ivoire through Benin, Togo, and Ghana. On this route, the system of Benin and Nigeria is not connected to SIGMAT, and the plan is to test the connection for implementation.

(3) Authorized Economic Operator (AEO)

According to Article 8 of the Customs Act and Article 15 of its Regulations, trade-related entities can be certified as AEOs. However, the number of AEO operators is small due to a lack of awareness of AEO among private sector operators.

• Manufacturer	• Exporter	• Carrier	• Warehouse Company	• Customs Broker
• Shipping Company	• Importer	• Consolidator	• Broker	• Port Authority
• Airport Manager	• Small-Consignment Carrier	• Wharf Operator	• Other	

The GRA Customs Division is implementing a project to establish the AEO system and increase the number of certified companies. The project includes activities to provide training to importers and exporters to improve importer/exporter compliance. The procedure for AEO certification in Ghana is as follows: after a company has completed a Self-Assessment Questionnaire and a Customs Questionnaire, the customs office examines their contents, and the successful operators are accredited as AEOs.

As of December 2024, Ghana Customs has certified 15 companies as AEOs and is working to increase the number of AEO companies (the abovementioned project) and plans to add another 15 companies by January 2025.

(4) Advance Ruling System¹²

The GRA Customs Division has introduced an advance ruling on HS classification, which mainly involves reviewing advance declarations for tariff classification (HS code), customs valuation, and rules of origin. The system is reviewed and evaluated by the CTSB within 90 days of receipt of the declaration. If the declarant disagrees with the assessment, the declarant may file an objection with the Appeal Committee, which is temporarily established under the GRA Commissioner. The case may be brought before the court if no agreement is reached.

(5) GPS Cargo Tracking System

A GPS electronic cargo tracking system, E-Track, has been implemented for all transit cargo in Ghana. All transit cargo in the country is covered, and the operations covered include tracking cargo in transit as well as bonded transportation

¹² The advance ruling system is a system whereby importers etc. of goods can, in principle, make inquiries in writing to Customs regarding the handling of origin certification (application and interpretation of laws and regulations, etc.) of such goods before importation and receive a response in writing (quoted from "A convenient system for import/export customs clearance procedures: Japan Customs").

(between warehouses, free trade zones), re-exports, etc. (Figure 2.5.1). The trucks are equipped with GPS-trackable seals (device). The route is predetermined, the battery used in the device is valid for 60 days (the number of days of transportation within Ghana), and the driver is alerted 14 days after the device is installed. For eligible cargo, the carrier must pay the cost of transport insurance and E-Tracking (GPS seals) at the Ghanaian border where the cargo first enters the country.

This system is being implemented under a PPP with Ghana Link Network and is currently operated only within Ghana. However, to expand the system to the entire ECOWAS region, international roaming of the built-in SIM is being coordinated with the countries concerned.



Source: Ghana Link Network, Inc.

Figure 2.5.1 E-Tracking Devices and the Trucks

2.6 Progress on AfCFTA/ETLS (ECOWAS Trade Liberalization Scheme)/ECOWAS Customs Union

(1) African Continental Free Trade Area (AfCFTA)

The African Continental Free Trade Area (AfCFTA) is an agreement established within the African Union (AU) framework to promote trade between African countries. Member states of the African Union signed it in March 2019 and took effect on January 1, 2021. Of the 55 countries, 54 have signed the agreement, and 48 have deposited their instruments of AfCFTA ratification (as of December 2024).

In order to promote and coordinate efforts to implement the AfCFTA, the AfCFTA Secretariat was established in Ghana in 2020 as a subsidiary body of the AU. Also in the same year, the National AfCFTA Coordinating Office (NCO) was established under the Ministry of Trade and Industry and is carrying out the following tasks¹³.

- a) Develop a national AfCFTA policy framework and action plan to promote trade between Ghana and African's countries.
- b) Organize national and regional meetings to raise public awareness of AfCFTA

¹³ UNECA Report (2024), <https://www.uneca.org/the-guided-trade-initiative-documenting-and-assessing-the-early-experiences-of-trading-under-the-ETLS>, THE GUIDED TRADE INITIATIVE_FINAL.pdf (Viewed on January 20, 2025)

- c) Participation in AfCFTA Guided Trade Initiative (GTI)
- d) Send market entry missions to Kenya and Tanzania to introduce Ghanaian companies and their products to the East African market

The AfCFTA Secretariat launched the GTI to launch commercially meaningful trade under the AfCFTA beginning in October 2022. As part of this initiative, eight countries including Ghana¹⁴, were selected to pilot trade in goods under the AfCFTA on an interim basis; in 2024, an additional 27 African countries¹⁵ were included in the GTI.

In its coordinating role, the NCO works with other national agencies in both the public and private sectors to facilitate the importation of products into Ghana under the GTI. Key stakeholders in the coordination include the GRA Customs Division, the Ghana Chamber of Commerce and Industry, the Ghana Food and Drug Authority, the Ghana Standards Authority, and the Ghana Export Promotion Agency.

NCO activities under the GTI include the following: The Ghana NCO is conducting GTI briefings for Ghanaian companies.

1. Establishment of Ad Hoc Committee - Ghana NCO, AfCFTA Secretariat and Participating Parties
2. Preparation of a checklist to guide Parties on the main requirements for trade under the AfCFTA, prepared and shared by the AfCFTA Secretariat
3. Selection of 100 participating firms (by Ghana NCO and GRA)
 - a) Explain GTI and participating countries to companies
 - b) Identify companies interested in participating
 - c) Agreed list of products to be traded
 - d) Coordinated cooperation with trade promotion agencies (Customs, Food and Drug Administration, Ghana Standards Authority)
 - e) List of Eligible Products submitted to the AfCFTA Secretariat
 - f) Matching - Customs and Ghanaian foreign missions identify trading partners in participating markets
 - g) Logistics and delivery arrangements are complete.

Examples of commodities traded by GTI include coffee, ceramic tiles, electrical components, dried fruits, tea, and processed meats¹⁶. Over 700 products are traded in Ghana, including cosmetics, processed foods, coconut oil, shea butter, and clothing¹⁷. In addition, the AfCFTA Secretariat has expanded the range of products traded under the GTI to include mushrooms, flowers, biological pesticides, milk powder, fish oil, frozen tuna, mineral and chemical fertilizers, essential oils, packaged moringa, fortified corn porridge, honey, nut butter, fruit jam, tea, coffee, meat products, beverages, wheat and corn flour, pasta, and fabrics, expanding to include.

¹⁴ Rwanda, Cameroon, Egypt, Ghana, Kenya, Mauritius, Tanzania, Tunisia

¹⁵ East Africa: Uganda

Central Africa: Democratic Republic of Congo, Burundi, Gabon, Republic of Congo, Chad, Central African Republic, Equatorial Guinea

North Africa: Algeria, Tunisia, Morocco

Southern Africa: Angola, Botswana, Namibia, South Africa, Zimbabwe, Malawi, Lesotho, Eswatini

West Africa: Cote d'Ivoire, Nigeria, Senegal, Sierra Leone, Togo

Island countries: Cape Verde, Comoros, Madagascar, Seychelles

¹⁶ International Trade Administration, US Department of Commerce, <https://www.trade.gov/market-intelligence/ghana-afcfta-guided-trade-initiative-update#:~:text=Examples%20of%20the%20types%20of,fruits%2C%20tea%20and%20processed%20meat> (Viewed on January 20, 2025)

¹⁷ TradeMark Africa News (2024), <https://www.trademarkafrika.com/news/over-700-ghanaian-products-absorbed-under-afcftas-guided-trade-initiative-president-akufo-addo/> (Viewed on January 20, 2025)

(2) ETLS (ECOWAS Trade Liberalization Scheme)

The ETLS is a framework for promoting trade between ECOWAS member states and advancing regional economic integration. To enable the free flow of goods between member states, it has implemented measures such as eliminating tariffs, reducing non-tariff barriers, establishing rules of origin, and monitoring and evaluating trade.

According to the ECOWAS report¹⁸, the ETLS is based on the concept of ECOWAS origin products as defined by the 'Rules of Origin.' Still, companies using this system face the following challenges:

- The time required to obtain approval is too long.
- The certificates of origin issued are sometimes not recognized by the authorities of other countries.
- Procedures at the border are complicated (it takes time to check the approvals).
- There is a lack of knowledge about this mechanism among companies and traders.

To address these issues, ECOWAS is working to reduce the time required to obtain authorization and to improve the promotion/dissemination of ETLS to the private sector and customs authorities through a regional IT platform that enables the authorization, issuance, sharing, and viewing of certificates of origin.

(3) ECOWAS Customs Union

The ECOWAS Customs Union is established to promote economic integration in the West African region with the following main objectives:¹⁹

- Trade liberalization: The Customs Union aims to facilitate trade among member countries and reduce trade barriers, thereby stimulating economic activity in the region.
- Common External Tariff (CET): ECOWAS aims for member countries to establish a common external tariff, which would allow for common tariffs on imports from non-member countries and protect industries within the region.
- Promote economic development: Through financial integration, the project aims to promote economic growth in the region, reduce poverty, and create jobs.
- Policy Coordination: Coordination of economic and trade policies to enhance cooperation among member countries.

The ECOWAS CET is an essential feature of the Customs Union, whereby members apply tariffs, import quotas, and preferential duties based on the same 10-digit commodity classification code. ECOWAS established five tariff rates (0%, 5%, 10%, 20%, and 35%) in October 2013 as ECOWAS CET (refer to Table 2.2.1). Ghana and Nigeria are members of ECOWAS but not of UEMOA, the neighboring RECs. UEMOA and ECOWAS share the CET except for the 35% tariff rate. The challenge is that different tariff rates are applied in trade transactions within the ECOWAS region with non-UEMOA members such as Ghana.²⁰

2.7 Status of Implementation of WTO Trade Facilitation Agreement

The WTO Trade Facilitation Agreement (TFA) is an international agreement aimed at improving the efficiency of international trade. The agreement was adopted as part of the Bali Package in 2013 and came into force in 2017. The WTO TFA is designed to be implemented in stages by each country according to its capacity and circumstances, and the implementation status differs from country to country. Ghana is actively working on the WTO TFA and is taking various

¹⁸ Source: Lagos-Abidjan-Lagos Corridor Highway Development Project: Trade and Transport Facilitation Study (2025)

¹⁹ Source: ECOWAS officer website (Viewed on November 10, 2024)

²⁰ tralac Regional Resources, <https://www.tralac.org/blog/article/16300-three-s-a-crisis-burkina-faso-niger-and-mali-announce-that-they-will-leave-ecowas.html> (Viewed on January 20, 2025)

measures to implement the agreement. In Ghana, the Ministry of Trade and Industry is the point of contact for WTO accession work.

As of November 1, 2024, Ghana's implementation status for the TFA was 68.9%. The provisions that have not yet been implemented are shown in Table 2.7.1. Some are already being planned for implementation with development partners, and all provisions will be enforced by the end of 2026.

Table 2.7.1 Efforts to Address Unimplemented Provisions of the WTO TFA

Clause	Initiatives
Article 5.1. (Notifications for enhanced controls or inspections)	Aid Partner: World Bank Contents: Development of policy framework, procedures, and operational manuals; support for information and communication technology, infrastructure equipment, and human resource development and training of joint inspection personnel
Article 6.1. (General Disciplines on Fees and Charges Imposed on or in Connection with Importation and Exportation)	Assistance partners: TBD Includes: Support for legal review and harmonization of interagency jurisdiction; development of policy framework and procedures; training for staff on cost-based accounting of fees and charges
Article 6.2 (Specific disciplines on Fees and Charges for Customs Processing Imposed on or in Connection with Importation and Exportation)	Assistance partners: TBD Description: Support for further streamlining and harmonization of procedures and processes related to fees
Article 7.4. (Management methods according to the level of risk)	Aid Partner: World Bank Description: Support to outline and harmonize sustainable risk management procedures and processes necessary to identify and adequately classify risks; assistance in procurement of ICT infrastructure (modern large X-ray scanner) and equipment; as well as training and capacity building assistance for relevant personnel on risk management
Article 7.9. (Perishable Goods)	Assistance Partner: USAID Description: Support developing policy frameworks and procedures for customs and other enforcement agencies and stakeholders and procuring standard large X-ray scanner that meets international standards. Support for procurement of standardized ICT infrastructure and equipment to ensure monitoring and temperature control of perishable food products. Support for developing simplified export procedures and associated training and awareness programs for staff and stakeholders.
Article 8. (Border Agency Cooperation)	Assistance partners: TBD Description: Support national legislation (benchmarking and case studies based on best practices) and develop a policy framework for establishing an integrated border management team to identify necessary stakeholders and formalize coordination. Support procurement of ICT infrastructure and communication tools to enhance information gathering and sharing; support procurement of vehicles to enhance mobility and coordination
Article 12 (Customs Cooperation)	Assistance partners: TBD Description: Support for the development of a legal framework that can enhance information sharing and intelligence in customs cooperation

Source: WTO Trade Facilitation Agreement Database (WTO), <https://tfadatabase.org/en/members/ghana> (Viewed on January 17, 2025)

2.8 Risk Management and Border Controls System, Current Status, and Issues

2.8.1 Risk Management Implementation System, Current Status, Issues

(1) Risk Management Implementation System

1) Human Resources

Risk Management (RM) is centrally handled by the RM Unit within the CTSB, with five officers working from the GRA head office (Figure 2.8.1). Since no RM officers are assigned to the regional Customs offices in all 16 regions of Ghana, the RM Unit sets the national selectivity criteria remotely from the head office using the ICUMS Risk Management Module. ICUMS selective criteria are set by identifying potential risks from manifests and customs clearance records. The ICUMS audit criteria are set by extracting potential risks from manifests and customs clearance records. Due to the staff shortage, the requirements are not reviewed regularly but revised as necessary. In particular, ICUMS works closely with Preventive and Enforcement, which are in charge of border control, to review the criteria based on the information they receive. The selective criteria are being reviewed based on their information.

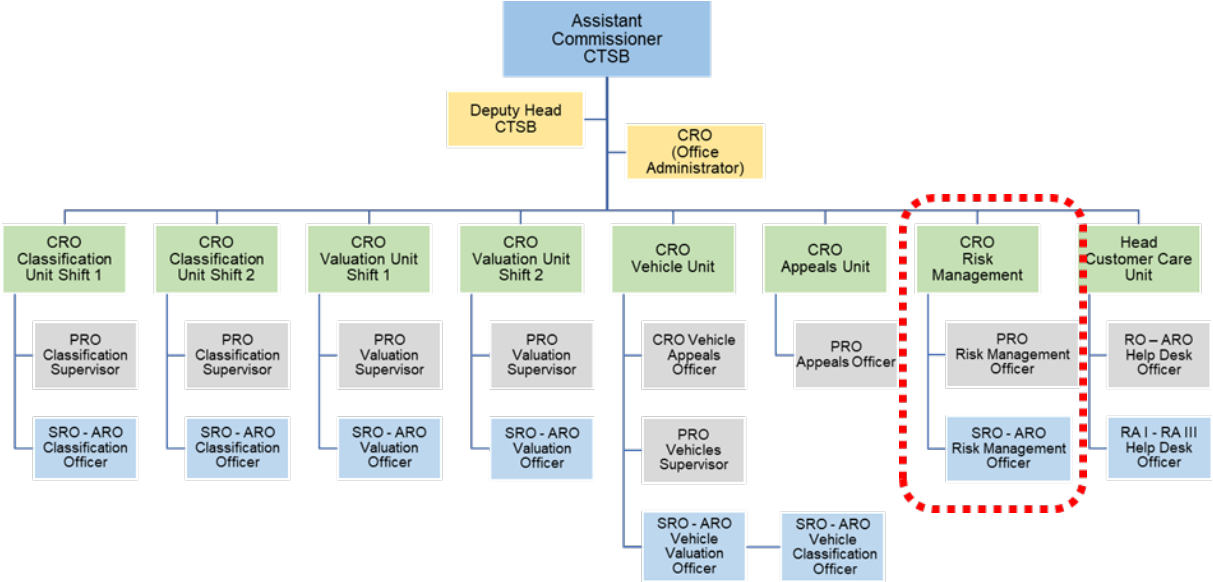


Figure 2.8.1 CTSB Organization Chart

2) Information sharing and analysis system

Information sharing within customs, a prerequisite for RM, is carried out using the Record of Enforcement and Offence Report functions of ICUMS. In the event of an emergency, information is also shared with the enforcement officers in charge by telephone, in addition to sharing information via ICUMS.

Between the time ICUMS started operating in June 2020 and September 2024, there were 383,890 customs clearance records for individuals or companies, of which 69,189 were for individuals. Importers and exporters are managed by their Tax Identification Number (TIN) and are subject to RM inspections. The compliance of importers and exporters is handled by assigning scores for five items. Information sharing with organizations other than customs is carried out through the NSW function of ICUMS. A National Risk Management Committee is comprising 25 organizations, and participating organizations can set up profiles in ICUMS.

According to a hearing with the Ghana Customs, they are working with law enforcement agencies such as the Narcotics Control Committee (NACOC) regarding the exchange of information that is important for RM. In addition, they have signed MOUs with organizations such as the US Customs and Border Protection (CBP), the Royal Canadian Mounted

Police, and Interpol to exchange information. Furthermore, they also use the CTS (Cargo Targeting System) to exchange information with the WCO Program Global Shield²¹. However, RM does not use the n-CEN (National Customs Enforcement Network) database developed by the WCO.

Next, concerning information analysis, the main focus is on the statistical analysis of public information and customs clearance information. However, a certain level of statistical knowledge and IT literacy is required to conduct statistical analysis. In addition, as mentioned above, the staff shortage is also an issue here, as the analysis work requires a certain amount of processing time even when using computers. The primary databases used for customs valuation are the Transaction Prices Database and the Reference Prices Database. The Transaction Prices Database is a database that stores the prices of specific goods using past customs clearance data, and the Reference Prices Database is a database that stores the market prices of international trade goods such as metals for the past three months.

(2) Risk Management Implementation Methods

In general, customs offices that have not introduced RM or whose RM capabilities are still developing have low screening capabilities for the contents of declarations. There is a high risk of overlooking items that should be controlled, so physical inspections are necessary, and the proportion of Red classifications is high. In addition, the low level of compliance among those making declarations is also a factor in the tightening of inspections.

In Ghana, the introduction of ICUMS has led to the classification of risk into four categories (Green, Yellow, Red, and Blue) according to the level of risk, and each declaration is now being examined and inspected accordingly. The contents of customs declarations are wide-ranging, and the classification is determined by taking into account a variety of factors, including the compliance of the importer (the person making the declaration), import and export regulations, tax exemptions under FTAs, and the country of origin.

The management of declarants incorporates a grading system, and the declarant's compliance is determined by analyzing five judgment factors. According to Ghana Customs, in Ghana, many individuals and companies are unfamiliar with customs regulations, and violations of laws and regulations are likely to occur due to a lack of knowledge. For this reason, screening standards have been set not only for importers but also for customs brokers.

In addition, although the RM officers and the Preventive officers assigned to the border are currently working together to collect a wide range of information to determine compliance, there is no training specifically for RM.

(3) Current Challenges and Issues

It is crucial for the Customs RM officers to accurately analyze and judge the compliance of each importer and exporter, and the development of human resources for RM officers is an urgent issue. However, with the current five-person of RM Unit, there is a severe shortage of manpower to improve the compliance of importers and exporters. There is a need to increase the number of RM officers. On the other hand, it is also necessary to educate importers and exporters to improve their compliance. The Ghana Customs promotes the AEO project, which provides benefits (such as expedited customs clearance) to importers and exporters with high compliance. As of December 2024, 15 companies have been certified as AEOs.

To strengthen RM capabilities, it is desirable to increase the number of RM officers and secure manpower. Then, the process of rating declarants for corporations and individuals with a certain level of transaction volume must be strengthened. It is also necessary to review the rating factors.

Ghana Customs uses CTS, which the WCO also recommends. However, CTS is a highly versatile system that is applied

²¹ International control of chemical substances (including precursors) used in explosives, carried out by the WCO.

to WCO member countries around the world. In Ghana, where there are few RM officers and domestic information analysis is not adequately handled, using CTS to exchange information with foreign customs is not functioning well.

Information gathering and analysis are essential in risk management, and it is crucial for law enforcement agencies to gather, share, and collaborate on information. The Ghana Customs can request a search warrant from the court to gather information on customs offenses and issue a warrant at its discretion.

2.8.2 Implementation System, Current Status, Issues for Border Controls

(1) Implementation System for Border Controls

Preventive, a department of the GRA Customs Division, is in charge of border controls. It protects national revenue by preventing revenue leakage, focuses on protecting the community and public safety, and is responsible for border control against illegal cross-border trade. Its control extends to terrorism, money laundering, and the smuggling of weapons, ammunition, and drugs and targets crimes that cross borders. Preventive also has staff posted at all borders.

At the border, the Border Security Committee (BODSEC) is organized and made up of border enforcement agencies²². All control agencies participate in this committee, and the customs office serves as the chairperson, and the immigration office serves as the vice-chairperson (fixed). The committee meets every month, and the relevant organizations within BODSEC deal with individual cases as necessary.

In addition to customs inspection equipment, equipment used by BODSEC members for smuggling and law enforcement is also deployed at the border. This equipment includes CCTV cameras, drones, patrol cars, and patrol bikes. However, there are some maintenance issues, such as CCTV cameras not being used at the Aflao border because there is no designated management body.

(2) Current Situation and Issues with Border Controls

While general information, such as trends in smuggling and information on seizures in other countries, is shared among BODSEC members, more detailed information is not shared with some agencies. As a result, there is a risk that information will not reach the organizations that should be receiving it and that there will be a failure to detect smuggling. While there is smooth mutual information sharing and liaison coordination between the main law enforcement agencies of customs, police and immigration among the members, information sharing and exchange with other law enforcement agencies is limited and needs strengthening.

In addition, it is also necessary to share and exchange information with law enforcement agencies other than Ghana. Despite Akanu jointly operating a Joint Border Post (JBP) ²³with Togo, there is no comprehensive (by all law enforcement agencies) bilateral cooperation, and the current situation is that each law enforcement agency is cooperating bilaterally. In the future, there is a need for further improvement of the functions of the JBP, comprehensive bilateral information sharing, and further strengthening of liaison and coordination.

Other issues besides information sharing include a shortage and aging of control equipment. Various types of equipment are deployed at borders to control smuggling, but the number deployed is limited, and additional deployment is required. In addition, the deployed equipment is inadequately maintained, and sufficient control is not being carried out (see Chapter 4 for details).

²² It comprises the GRA (Customs Division), the Ghana Police Service, the Ghana Immigration Service, the Ghana Fire Service, the Military Intelligence Department, the National Bureau of Investigation, the National Security and Drug Control Board, etc.

²³ This is synonymous with One Stop Border Post (OSBP). In Ghana, JBP is generally used instead of OSBP.

2.9 Initiatives for Trade Facilitation, Implementation System, Current Status and Issues

(1) Organizations in Charge of Trade Facilitation

In Ghana, the Ministry of Trade and Industry (MOTI) is in charge of policy development and implementation for trade facilitation.

Under the MOTI umbrella are the Ghana Export Promotion Authority (GEPA), the Ghana Free Zone Authority, and the Ghana Standards Authority. These agencies provide export promotion and online import/export administrative services to facilitate trade. Their functions are listed in Table 2.9.1 below.

Table 2.9.1 Affairs under the Jurisdiction of Agencies and Division under the Ministry of Trade and Industry

Agency or Division	Clerical Work under Jurisdiction
Export Promotion Agency	Responsible for promoting, developing and facilitating Ghanaian exports Diversification of export base from traditional industries: gold and other unprocessed minerals, cocoa beans, wood logs, lumber Non-traditional export products include agricultural products, processed/semi-processed products, and handicrafts
Free Zone Agency	Establish a free trade zone in Ghana to promote economic development and provide for the regulation of activities in the free trade zone and related objectives Promote commodity processing and manufacturing through the establishment of export processing zones Facilitate the development of commercial activities in port and airport areas
Ghana Standards Authority	Administrator of Weights and Measures Decree (NRCD 326, 1975) Perform the following <ul style="list-style-type: none"> • Development and dissemination of national standards • benchmark (test) • inspection activity • Product Certification System • Calibration, verification, and inspection of weights, measures, weighing, and measuring instruments • Type approval of new measuring and metrology equipment • Inspection of imported high-risk goods at the point of arrival • Promoting Quality Management Systems in Industry • Advise the Ministry of Trade and Industry on standards and related matters

Source: Prepared by the JICA survey team based on hearings from the Ghanaian Ministry of Trade and Industry

In addition, MOTI chairs the National Trade Facilitation Committee (NTFC), which is located at the facility. The NTFC brings together representatives of 29 public and private sector organizations (Table 2.9.2) for quarterly meetings on implementing the WTO Trade Facilitation Agreement.

Table 2.9.2 Members of Ghana's National Trade Facilitation Committee

Government Body (agency)	Private Organization (neither controlled nor protected by law)
1. Ministry of Trade and Industry	1. Ghana Chamber of Commerce and Industry
2. Ministry of Finance	2. Ghana Union of Traders Association
3. Ministry of Transport	3. Federation of Associations of Ghanaian Exporters

4. Ministry of Roads and Highways	4. Ghana Institute of Freight Forwarders
5. Ghana Standards Authority	5. Customs Brokers Association
6. Food And Drugs Authority	6. Ghana Ports and Harbours Authority
7. Ghana Shippers Authority	7. Ghana Airport Company Ltd
8. Plant Protection and Regulatory Services	8. Ghana Community Network Ltd (Gcnet)
9. Department of Ministry of Food and Agriculture	9. Aviance Co.
10. Veterinary Services Department of Ministry of Food and Agriculture	10. West Blue Consulting Ltd.
11. Ghana Revenue Authority - Customs Division	11. Gateway Services Ltd
12. Ministry of Foreign Affairs & Regional Integration	12. Nick Tc Scan Company Ltd
13. National Security Council	13. Ship Owners & Agents Association of Ghana
	14. Swiss Port
	15. Meridian Port Services Ltd
	16. Association of Ghana Industries

There are four technical working groups or subcommittees under the NTFC.

- Fee and Charges Technical Working Group
- Enquiry Points and Notification Technical Working Group
- Pre-arrival and Expedited Shipments Subcommittee
- Mainstreaming Gender into Trade Facilitation Technical Working Group

NTFC is also a member of the ECOWAS Regional Trade Promotion Committee; MOTI, the GRA Customs Department, and the Ghana National Chamber of Commerce and Industry (GNCCI) represent Ghana.

(2) Trade Facilitation Measures

1) Medium-term Development Policies (CPESDP: Coordinated Programme of Economic and Social Development Policies 2021-2025)²⁴

Ghana has formulated the Coordinated Programme of Economic and Social Development Policies 2021-2025 (CPESDP) as its five-year development plan for 2021-2025. One of the priorities of the CPESDP is to "strengthen diplomatic and international cooperation" by "be a strong advocate for trade facilitation and removal of non-tariff barriers" and "strive for the effective implementation of the African Continental Free Trade Area (AfCFTA) to maximize the dividends as host country of AfCFTA headquarters. It indicates that trade facilitation is a priority for the Ghanaian state.

Table 2.9.3 Ten Priority Issues in Ghana's Medium-Term Development Policies

Priority Issue 1: Ensuring and sustaining macroeconomic stability
Priority Issue 2: Accelerate and intensify domestic revenue mobilization
Priority Issue 3: Accelerate inclusive growth, job creation and broader economic transformation
Priority Issue 4: Accelerate digitalization for development
Priority Issue 5: Strengthening human resource development
Priority Issue 6: Strengthening physical infrastructure development
Priority Issue 7: Social protection
Priority Issue 8: Promote responsive, transparent and accountable governance
Priority Issue 9: Ensuring public safety and security
Priority Issue 10: Strengthening diplomatic and international cooperation

Source: CPESDP2021-2025

²⁴ CPESDP_2021-2025_21-11-22-2_FINAL_CORRECTED.pdf (Viewed on November 10, 2024)

2) Measures to Strengthen Imports and Exports as Part of Trade Facilitation Promoted by MOTI, the Lead Agency for Trade Facilitation

According to the MOTI, the following are measures to strengthen imports and exports as part of the Ministry's concept of trade facilitation.

Inter-Customs Cooperation

- Inter-custom system connectivity and data sharing will strengthen Customs cooperation between Ghana and neighboring countries.
- Standardized operational procedures (SOPs) are needed. Border and port agencies should standardize and implement procedures to expedite customs clearance of certain items, such as perishable goods.

Capacity Building and Human Resource Development

- Capacity building: Specialized training for officers involved in trade, from tariff regulations to foreign market analysis, is essential.
- Capacity building, including language skills: Staff need language and cultural awareness to negotiate and maintain good relations with complex foreign countries.
- Awareness of small-scale cross-border traders: Awareness programs on customs clearance procedures and procedures, trade agreements, rights and obligations, and non-tariff barrier reporting tools should also be implemented for small-scale cross-border traders, especially women.

3) GRA 4th Strategic Plan

GRA has compiled its vision for 2023-2025 as its fourth strategic plan (Table 2.9.4). It sets out six strategic goals and 13 objectives. The second strategic goal, "Enhance Compliance and Enforcement of Tax and Customs Laws," calls to "Promote trade and enhance preventive operations." Specific measures include improving cargo handling times at ports, strictly adhering to all preferential trade agreements and rules of origin, preventing crime and fraud, and establishing a maritime force.

Table 2.9.4 GRA 4th Strategic Plan

Strategic Goals	Objectives
1. Maximize Revenue	1.1 Strengthen targeted revenue sources 1.2 Widen the tax net 1.3 Minimize revenue leakages
2. Enhance Compliance and Enforcement of Tax and Customs Laws	2.1 Strengthen compliance and review tax laws and customs codes 2.2 Promote trade and enhance preventive operations
3. Ensure Quality and Dynamic Customer Service Delivery	3.1 Enhance customer service 3.2 Demystify taxes
4. Enhance ICT Culture	4.1 Digitalize internal processes and enhance data management to achieve productivity & efficiency 4.2 Enhance tax and customs administration systems
5. Strengthen Organizational Health and Accountability	5.1 Enhance administrative health and accountability 5.2 Enhance infrastructure
6. Enhance Employee Productivity and Professional Development	6.1 Enhance staff productivity 6.2 Improve staff professional development

Source: Ghana Revenue Authority's Forth Strategic Plan

(3) Current Challenges and Issues

1) Trade Facilitation Issues

As a result of organizing the information on the implementation status of the WTO TFA shown in 2.7 above and other information to date, the following issues should be noted as challenges to trade facilitation in Ghana.

a) Delay of domestication process for implementing multilateral agreements

As mentioned above, Ghana is a member of several multilateral agreements, including the AfCFTA and the ETLs. In order to ensure the implementation of these agreements, it is necessary for each member country to achieve the domestication of multilateral agreements in their legal system in accordance with regional, continental and international standards, and to promote trade facilitation and regional economic integration. However, some member countries of the agreements have not yet completed their domestication process, and the benefits of the agreements, such as FTAs, have not yet been fully realized.

all countries have uniform laws and systems.

b) Duplication of implementation systems and procedures for customs clearance

The concentration of many border control agencies at the border and the ease with which they can coordinate with each other is a positive aspect for trade facilitation. However, there is also the problem of duplication of work among the agencies. Many procedures are required at each agency, and many permits are needed to import a single shipment.

c) Paperwork that is not being reduced

Although Ghana Customs is advocating a paperless system, paper-based document applications are still in use. In particular, in the Free Zone (FZ), paper applications are required for all procedures, which is hindering the facilitation of trade.

d) The customs clearance system is not functioning well

The evolution of the customs clearance system began with ASYCUDA, then GC-Net was introduced to create a single window (SW), and then it was shifted to ICUMS. ICUMS is a system designed to streamline customs clearance procedures in international trade, but some issues have been pointed out. The main issues are listed below.

- System integration: ICUMS must be linked with multiple agencies and systems, but data compatibility and integration between different systems can be difficult.
- User training: To make effective use of the system, it is necessary to provide minimum training to those involved (customs brokers, importers/exporters, customs officers, etc.). The system may not be used to its full potential if proper training is not provided.
- Technical issues: Technical problems can occur during the operation of the system. These include system downtime, bugs, and poor performance. The reliability and quality of the user's Internet connection are also important; if these are impaired, the system itself will not be viable. The increased costs involved may also be a significant burden for SMEs.

2) Other issues

The main non-tariff barriers (NTBs) that hinder international trade include 'the issue of overloaded vehicles', 'the large number of checkpoints along the corridor', and 'the ageing of freight vehicles'.

a) Issue of overloaded vehicles

In West Africa, including Ghana, trucks and buses are often loaded beyond the legal limit to reduce transport costs and improve the efficiency of commercial transport. This overloading is causing serious problems in various areas, such as traffic safety, the deterioration of infrastructure, and environmental impact, and countermeasures are needed.

At the 61st ECOWAS Summit held in July 2022, ECOWAS Supplementary Act A/SA.3/07/22, which amends

Supplementary Act/SP.17/02/12 on the harmonization of standards and procedures for the control of the dimensions, weight and axle load of freight vehicles in West Africa, was approved and adopted. According to this, the total weight of cargo vehicles is based on an axle load of 11.5 tons, and standards have been established for vehicle size (number of axles) ranging from 18 tons to 76 tons. In addition, at the 65th ECOWAS Summit held in Abuja, Nigeria in July 2024, it was pointed out that overloading was causing excessive road damage. Member states were called upon to comply with axle weight limits for overloaded transport trucks, which led to the early deterioration of roads built with the limited financial resources of member states.

According to the results of interviews with Ghana Customs staff, trucks from Burkina Faso, which have a higher maximum weight limit than Ghana, are damaging Ghana's roads when they travel on Ghana's roads. Thus, although ECOWAS standards must be adhered to in the West African region, in many countries, there is a lack of coordination with domestic laws, and enforcement is insufficient, and violations are rife.

b) Large number of checkpoints along the corridor

Even though UEMOA calls for a reduction in the number of unofficial checkpoints to promote smooth passage within the region, many unofficial checkpoints are still on the main corridors. According to the "Lagos-Abidjan Corridor Project Trade and Transport Facilitation Study (2024)" (hereafter referred to as the "Lagos-Abidjan Corridor Trade and Transport Facilitation Study") carried out by ECOWAS, there are 46 checkpoints along the corridor, 6 in Côte d'Ivoire, 14 in Ghana, 3 in Togo, 1 in Benin, and 22 in Nigeria²⁵.

c) Aging of freight vehicles

In West Africa, the aging of freight vehicles is also becoming a problem, and the average age of freight vehicles travelling along the corridor is estimated to be over 20 years (17 years in Ghana). In addition to environmental and safety issues such as air pollution and traffic accidents, the aging of vehicles also leads to delays in transport times due to breakdowns and increases in maintenance costs.

²⁵ Lagos-Abidjan Highway Corridor Development Project, Trade and Transport Facilitation Study, Interim Report, June 2024

Chapter 3: Current Status of Major Borders (Port and Land Borders) in Ghana, etc.

3.1 Ghana Border Overview

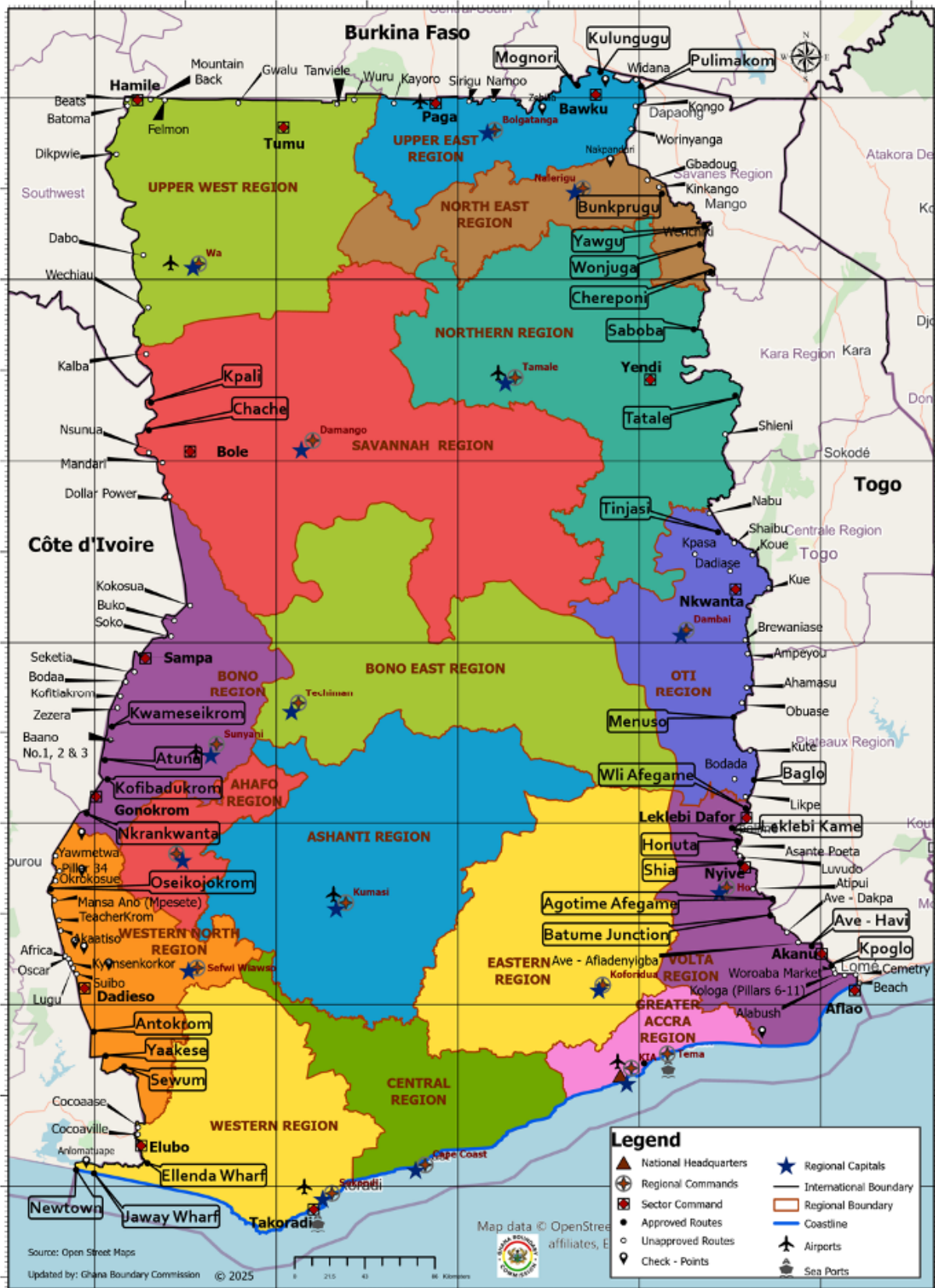
Ghana borders Togo to the east, Cote d'Ivoire to the west, and Burkina Faso to the north, with a total border length of 2,200 km and more than 150 border crossing points, including unrecognized border points. Table 3.1.1 and Figure 3.1.1 show the approved border points, which include Aflao and Akanu (border with Togo), Elubo (border with Cote d'Ivoire), Paga (border with Burkina Faso), and Tema Port, which are the border points covered by this study.

Table 3.1.1 List of Major Border Posts

Corridor	Region	Approved Route	Corridor	Region	Approved Route
Eastern Corridor	Upper East	Kongo	Western Corridor	Savannah	Chache
		Pulimakom		Bono	Sampa
	North East	Bunkprugu			Kwamesekrom
		Yawgu			Atuna
		Wonjuga			Kofibadukrom
	North	Chereponi		Nkrankwanta	
		Saboba		Osekojokrom	
	Oti	Tatale		Western North	Antokrom
		Tinjasi		Yaakese	
		Menuso		Sewum	
	Volta	Baglo	Wli Afegame	Western	Ellenda Wharf
			Leklebi Kame		Elubo
			Honuta		Newtown
		Shia	Jeway Wharf		
		Agotime Afegame	Northern Corridor	Upper West	Hamile
		Batume Junction		Tumu	
		Ave-Havi		Upper East	Paga
		Kpoglo		Namoo	
		Aflao	Mognori		
		Akanu	Kulungugu		
Southern Corridor	Nyive	Southern Corridor	Western	Takoradi Harbour	
			Southern	Kia	
					Tema Harbour

Note: Blue indicates the borders covered by this study.

Source: Ghana Boundary Commission (GhBC)



Source: Ghana Boundary Commission (GhBC)

Figure 3.1.1 Location Map of Border Posts

3.2 Basic Border Information

(1) Location of the subject border

Figure 3.2.1 below shows the five borders (Aflao, Akanu, Elubo, Paga, and Tema Ports), including Tema Port, which is the subject of this study.

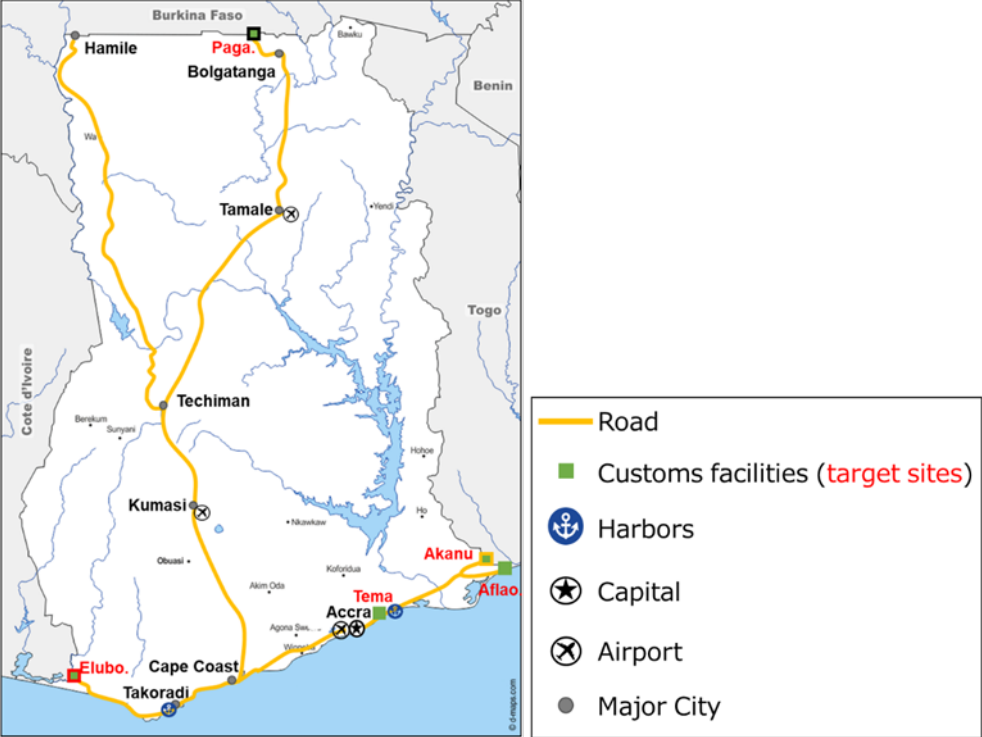


Figure 3.2.1 Borders Covered by This Survey

(2) Customs clearance services

CTSB functions (pre-arrival assessment) are being transferred to the borders since 2024 (border branch of the CTSB), and preliminary screening is conducted before cargo arrival. Export/import screening after cargo arrival from importers and exporters who did not use advance declarations is also performed at the border. General import/export declarations are examined in the so-called customs clearance section, the long room. The names and responsibilities of the various border customs offices are shown in Table 3.2.1 below.

Table 3.2.1 Border Customs Departments and Their Responsibilities

Organizational unit name	Job (responsibility) assigned to one
Administration	Registration
Long Room	Large-lot cargo screening (Import, Transit, Re-Export, Temporary Export, Temporary Import)
Baggage	Customs clearance of small lots (Petty Trader)
State Warehouse	Seized cargo and cargo with unpaid taxes are stored. Tax unpaid cargo is stored for a maximum of 30 days. A fine must be paid if cargo stored beyond that time is picked up.
Armory	Small arms (customs officers carry pistols, as do police officers, so they keep those small arms)
PMU (Preventive Monitoring Unit)	Border patrol, etc.
Vehicle Examination Unit	Inspection of vehicles entering the border
Preventive Detour	Management of Enforcement Vehicles

Signal Unit (Communication Unit)	Compiles customs clearance information and reports to headquarters weekly
Policy and Programme	Contact for donor support

(3) Ghana Custom's Analytical System

Chemical analysis may be required in the customs clearance process described in (2) above. GRA employs 23 analysts, most of whom work at the GRA customs laboratory in Accra, with only one or a few stationed at the border, and no analysis equipment is deployed at the border. As an exception, some analysis equipment is deployed at Tema Port. The analysts at the border advise other customs officers on how to handle chemical substances from a chemical perspective. Cargo that requires analysis is sampled and sent to the GRA customs laboratory in Accra.

The Ghana Customs has four GRA customs laboratory mobile vans (two for chemical analysis and two for radiation analysis) that have been converted from truck beds for analysis at the border rather than in Accra. However, they cannot fully meet the analysis needs at all borders.

Other countries and development assistance organizations have provided support in the past, such as GIZ's provision of mobile analysis laboratories as part of the EU-WCO Programme for Harmonized System in Africa (HS-Africa Programme).

(4) Results of Time Release Study (TRS)

The GRA is conducting a TRS in 2023. The details are shown in Table 3.2.2 below. The survey is being undertaken at Tema Port, Aflao, and Paga, which are the subjects of this study, while Akanu and Elubo are excluded. The following can be stated from the results of the survey:

- The long time for release related to ports can be attributed mainly to the time involved in loading and unloading and the large cargo volume per vessel. In addition, the terminals' cargo handling capacity significantly impacts the time required.
- For transit cargo exported from and imported from Tema Port through the Paga border, export cargo from Tema Port took about 4.5 days longer than import cargo from Tema Port. No analysis of the reasons for this was provided in the report. Since it is unlikely that such a significant difference in customs clearance time occurs between exports and imports, it is assumed that this is because the loading process in the case of exports takes longer than the unloading process in the case of imports.
- In Aflao, customs clearance time for imports is less than 3 hours, probably due to the large volume of small-value shipments. However, other procedures (registration of inspection results in ICUMS, customs payment procedures, etc.) take longer than the time required for inspection, mainly due to the shortage of customs staff.
- The customs clearance time at the Paga border is considerably longer than at Aflao. This may be because Aflao targets "small value cargo" and the difference in the number of customs officers (20 in Paga and 117 in Aflao).

Table 3.2.2 Summary of 1st TRS Results

Survey Summary	<ul style="list-style-type: none"> • Survey period: October 18-26, 2022 (Phase I: Tema Port and Kotoka International Airport), February 13-18, 2023 (Phase II: Aflao border, Paga border) • Support: [Technical Support] WCO, GIZ, [Financial Support] USAID, Ghana Link Network Service, Inc. • Survey Participant Organizations: GPHA, MPS, AVIANCE Ghana Limited, SWISS Port Ghana Limited, FedEx, Safebound Car Terminal Limited, Tema Bonded Terminal, AMARIS Export Terminal, Ghana Institute of Freight Forwarders, Association of Customs House Agents Ghana, Customs Brokers Association of Ghana
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	<ul style="list-style-type: none"> ● Survey targets: Tema Port, Kotoka International Airport, Aflao Border, and Paga Border. ● Number of surveys: 1,900 in total in 4 districts
Tema Port (Number of surveys: 920)	<p>[Imports]</p> <ul style="list-style-type: none"> ● The average time from the vessel's berthing at the Tema Port quay to the actual release of imports was <u>10 days, 21 hours, and 17 minutes</u> (breakdown: average time from berthing to declaration was 2 days and 37 minutes; average time from declaration to release was 8 days, 8 hours, and 15 minutes). ● The average time for a container terminal (MPS) is <u>8 days, 8 hours, and 15 minutes</u>; for an ICD (Inland Container Depot), <u>14 days, 4 hours, and 9 minutes</u>, which is a large discrepancy. This can be attributed to <u>the increasing mechanization of MPS</u>. <p>[Export]</p> <ul style="list-style-type: none"> ● The average time required to process an export declaration at Tema Port is <u>17 hours and 20 minutes per day</u> (from declaration to permit). <p>[Transit]</p> <ul style="list-style-type: none"> ● Transit cargo at Tema Port from the Paga border takes <u>an average of 13 days and 32 minutes</u> from arrival at Tema Port from the Paga border to loading (export) onto the main vessel. Conversely, transit cargo from the Tema Port to the Paga border takes an <u>average of 8 days, 14 hours, and 38 minutes</u> from when the transit cargo leaves the Tema Port to the Paga border.
Aflao Border (Number of surveys: 165)	<p>[Imports (small value shipments)]</p> <ul style="list-style-type: none"> ● The average time from the arrival of a small shipment to the completion of customs clearance and its release to small importers is <u>2 hours and 44 minutes</u> (breakdown: the <u>most time-consuming</u> task is from the completion of inspection to the registration of inspection results in ICUMS, which takes an average of 1 hour and 4 minutes^(*). Also, the average time from tariff payment to release takes 51 minutes). <p>(*) This is because one inspector performs multiple inspections in succession and enters inspection results into ICUMS after all inspections are completed. Multiple inspectors can be assigned to register test results into ICUMS quickly.</p>
Paga Border (Number of surveys: 24)	<p>[Export]</p> <p>The average time from declaration to export approval is <u>one day, 3 hours and 22 minutes</u>.</p> <ul style="list-style-type: none"> ● (Breakdown: It takes an average of 1 hour and 13 minutes from the time of declaration to the start of the examination. It also takes an average of 5 hours and 18 minutes to complete the examination. Furthermore, it takes an average of 4 hours and 59 minutes from tax payment (e.g., export tax) to the start of inspection. The average inspection time is 8 minutes. It also takes an average of 5 hours and 30 minutes to register the inspection results in ICUMS.) ● Customs officers are not given screening instructions on time, and the screening process is left unattended for some time. Introducing a business allocation system will reduce staff waiting time (shortening processing time).

Source: Time Release Study, 2023 (GRA)

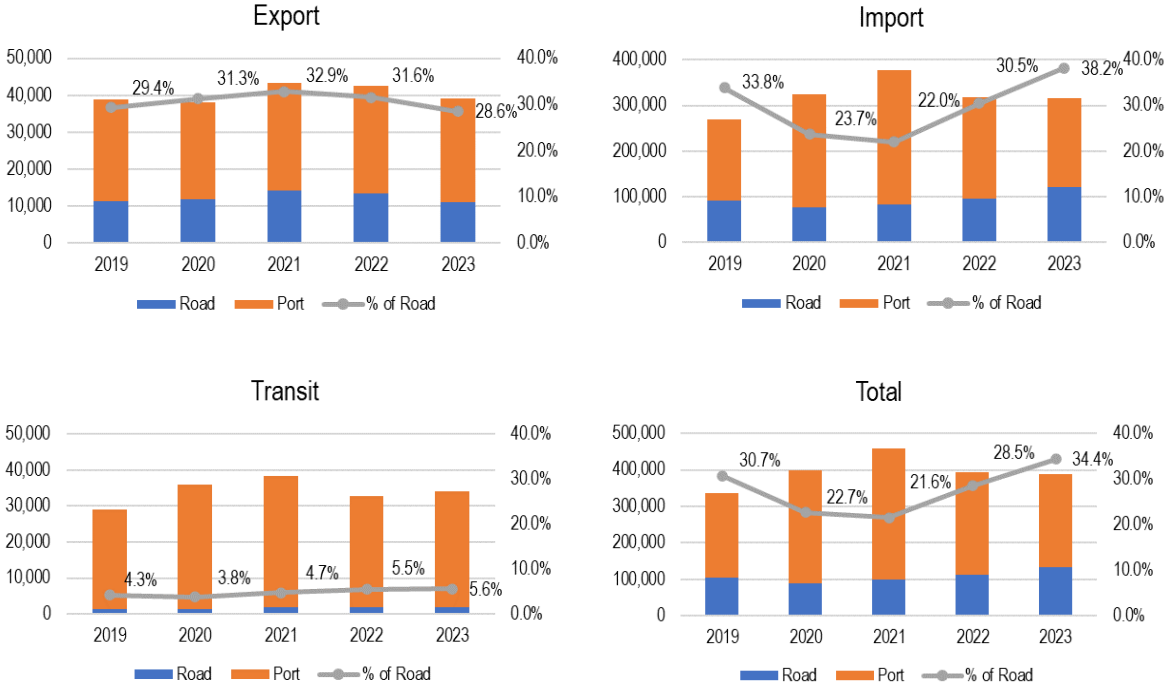
(5) Customs Clearance at the Target Border

In this section, we summarize the customs clearance results at the subject border and estimate future trends in customs clearance volumes in the subject area based on traffic volume forecasts in the Lagos-Abidjan corridor.

1) Number of Customs Clearances by Transport

Figure 3.2.2 shows the volume of imports and exports (number of customs clearance) in Ghana, organized by road and port. Imports and exports using land borders account for about 20 to 30% of total imports and exports, with the majority coming from ports, mainly Tema Port. However, since 2021, when the impact of COVID-19 began to subside, the volume

of customs clearance through land borders has been increasing. In particular, the volume of customs clearance at land borders for imports has increased significantly, and improving the efficiency of customs clearance operations may be necessary. While the annual customs clearance volume for exports is about 40,000 cases, that for imports is 270,000 – 380,000 cases, and the volume of customs clearance for imports is overwhelmingly 7 to 9 times higher than that for exports, indicating the importance of customs clearance operations for imports. Transit cargo that passes through two or more borders also accounts for 4 to 6% of the total, and it can be assumed that Ghana is a gateway for landlocked countries such as Burkina Faso and Mali.

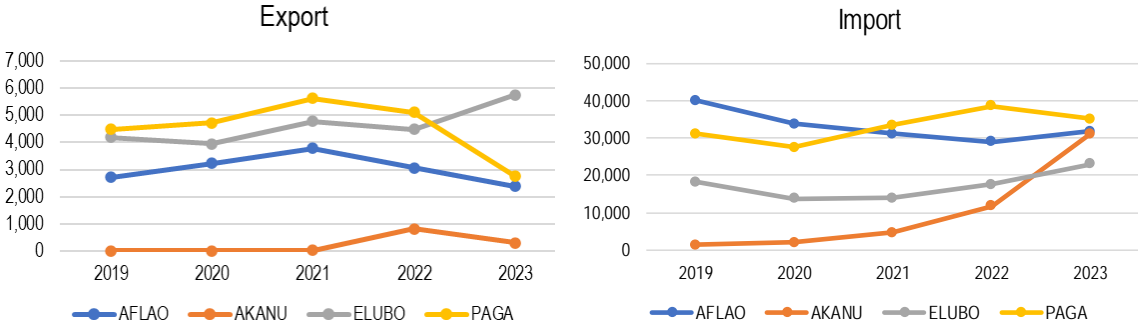


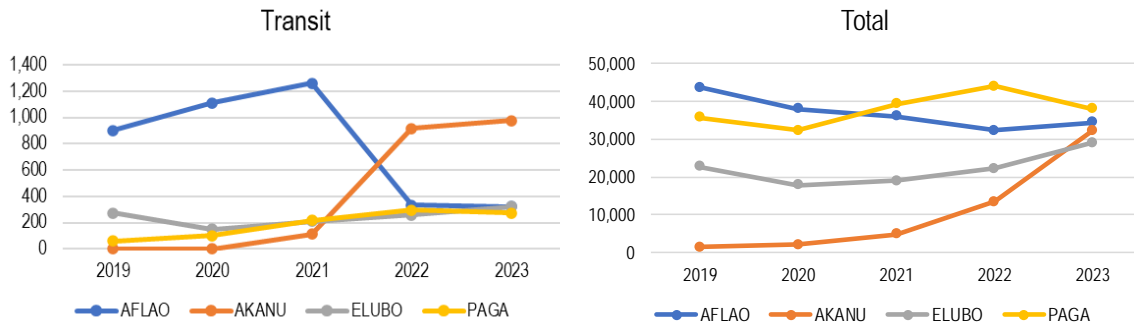
Source: GRA

Figure 3.2.2 Number of Customs Clearances by Transport

2) Number of Land Border Customs Clearance

Figure 3.2.3 shows the customs clearance volume at land borders. In 2019, there were significant differences in the amount of customs clearance at each border, but as of 2023, the amount of customs clearance at all borders is 30,000 to 40,000 cases and is almost equal. Paga's customs clearance volume has been the highest of all land borders since 2022, hovering around 40,000 cases annually (approximately 110 cases/day). In recent years, Akanu and Elubo have increased remarkably, indicating increased cargo volume in the east-west direction (Cote d'Ivoire - Ghana - Togo). In addition, the remarkable increase in Akanu is thought to be due to the Togo side's efforts to divert significant cargo traffic from Aflao, which is close to Lome, the capital, to Akanu.

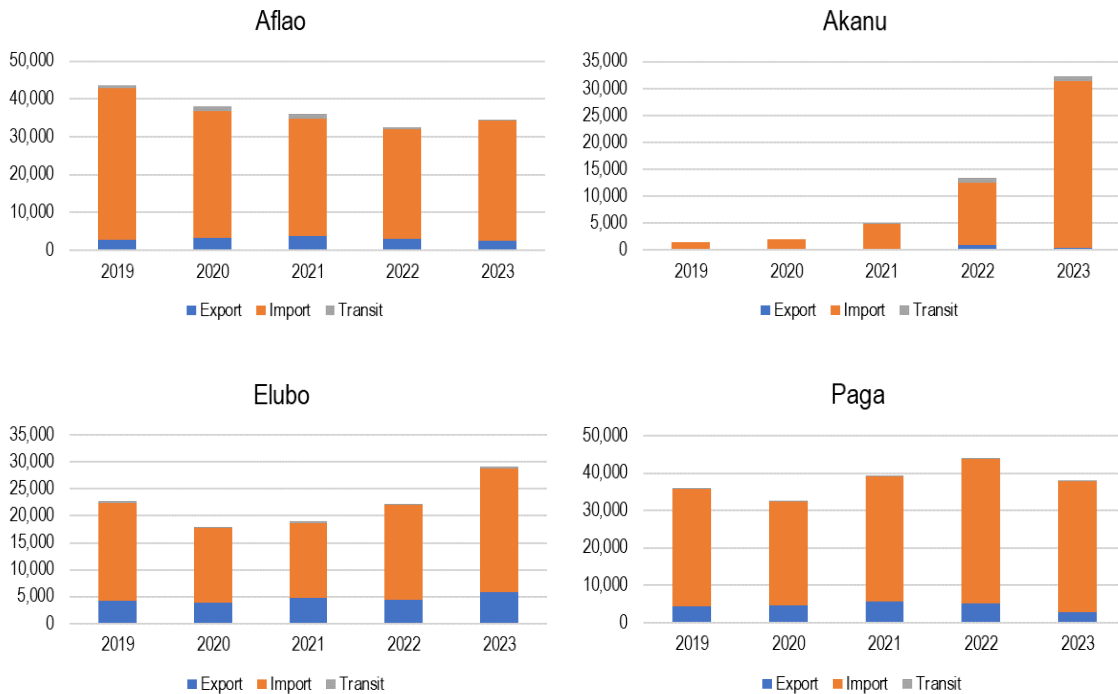




Source GRA

Figure 3.2.3 Trends in the Number of Customs Clearances by Land Border

By mode (import, export, transit), imports significantly outnumber exports at all land borders. This trend is particularly pronounced at Akanu, confirming the aforementioned policy of traffic diversion to Akanu on the Togo side (Figure 3.2.4).



Source: GRA

Figure 3.2.4 Number of Customs Clearances by Land Border

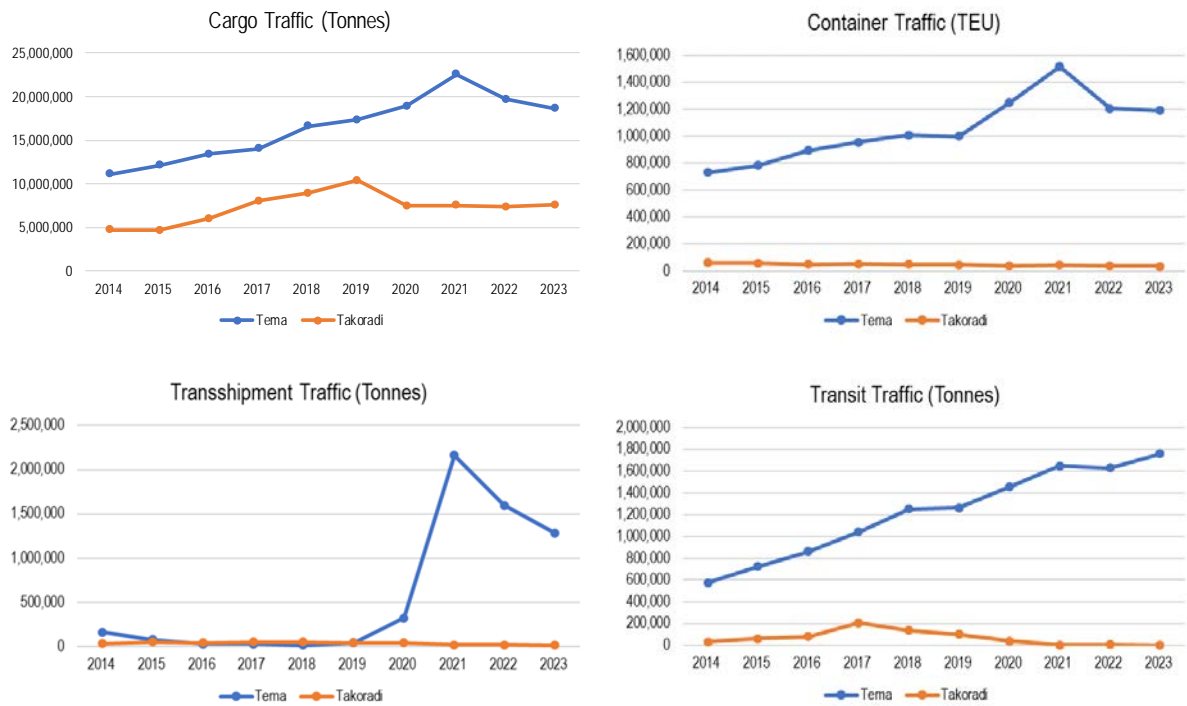
3) Volume of Cargo Handled at Port Borders and Number of Customs Cleared

Tema Port is located about 30 kilometers east of Accra, the capital of Ghana. It was opened in 1962, is equipped with a modern container terminal and bulk cargo terminal, and is home to international logistics companies from Germany, the Netherlands, Switzerland, China, and other countries. Compared to Takoradi, Ghana's other port, the volume of containers, general cargo, transshipment, and transit cargo is higher, indicating that it is Ghana's most important international port (Figure 3.2.5). In 2022 and 2023, the volume of all cargo except transit cargo is on a slightly downward trend, but this is thought to be due to factors such as the increase in import costs associated with the rise in global prices of energy and foodstuffs, the depreciation of the Ghanaian cedi, and the budget deficit. Transit and transshipment cargo volume is steadily increasing, although its share of the total is low. The increase in transit cargo is linked to a rise in the volume of transit cargo at the Paga border, and the increase in transshipment cargo indicates Ghana's growing role as

a logistics hub for neighboring countries.

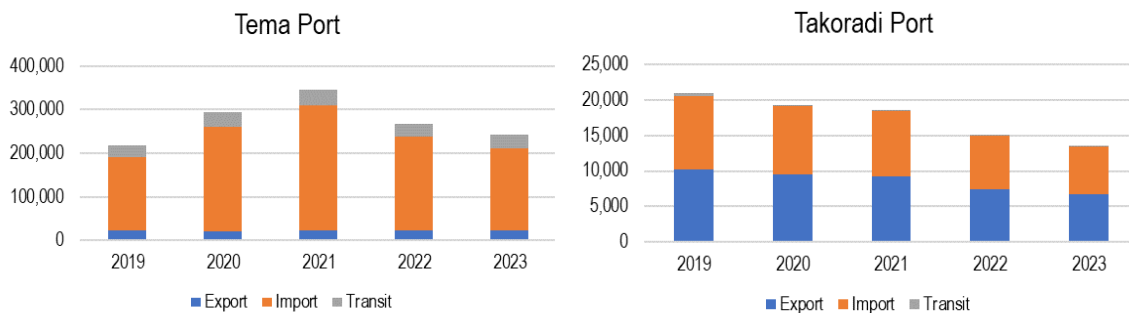
On the other hand, the Takoradi port is located in the Western Region of Ghana, about 250 km west of Accra. Historically, it is older than the Tema Port, with its establishment dating back to the 19th century. It has a container terminal, a bulk terminal, a fishing port, etc., and can handle various types of cargo. However, its distance from Accra makes it somewhat inaccessible, and it plays an essential role in logistics in the western region. Although smaller than the Tema Port, it plays a critical role in specific industries (especially the oil and gas). It also exports agricultural and mineral products, making it essential to the regional economy.

Although it mainly handles general cargo, its volume is about 40% of Tema Port's as of 2023. Compared to other border points, the export volume is relatively high (Figure 3.2.6).



Source: Ghana Ports Authority

Figure 3.2.5 Logistics Trends for Tema and Takoradi Ports



Source: JICA survey team created based on statistical data from Ghana Customs

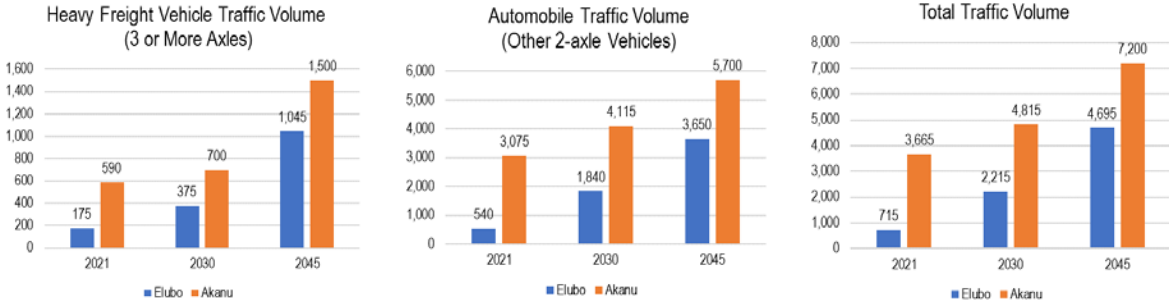
Figure 3.2.6 Number of Customs Clearances by Port

(6) Lagos-Abidjan Corridor Traffic Volume

Figure 3.2.7 shows the current and projected future traffic volumes for the Lagos-Abidjan Corridor based on the "Lagos-

Abidjan Corridor Highway Development Project / Trade and Transport Facilitation Study / Interim Report, June 2024²⁶

The heavy vehicle traffic volumes in Elubo and Akanu, which were 175 vehicles/day and 540 vehicles/day in 2021, will increase to 375 vehicles/day and 700 vehicles/day in 2030, and then to 1,045 vehicles/day and 1,500 vehicles/day in 2045, respectively. In addition, even for traffic other than heavy vehicles, the forecast is for the number of vehicles to increase to 4,695 per day in Elubo and 7,200 per day in Akanu by 2045 (Table 3.2.3)²⁶.



Source: Lagos-Abidjan Corridor Highway Development Project / Trade and Transport Facilitation Study (Interim Report, June 2024)

Figure 3.2.7 Lagos-Abidjan Corridor Traffic Volume

Table 3.2.3 Projected Increase in Heavy Duty Freight Vehicles in the Lagos-Abidjan Corridor

	Traffic Volume (veh./day)			Increase Ratio (% annual)		
	2021	2030	2045	2030/2021	2045/2030	2045/2021
Elubo.	175	375	1,045	8.8	7.1%	7.7%
Akanu	590	700	1,500	1.9%	5.2%	4.0%

Source: Lagos-Abidjan Corridor Highway Development Project / Trade and Transport Facilitation Study (Interim Report, June 2024)

3.3 Current Status and Issues at Major Borders

3.3.1 Aflao Border

(1) Basic Information

The Aflao customs office has both main customs and border functions. The district customs office, including Akanu, has 160 officers (117 officers just for Aflao). The Aflao border opens every day for 12 hours daily from 6:00 a.m. to 6:00 p.m., while the Togo side of the border customs is open 10 hours Monday through Saturday from 7:30 a.m. to 5:30 p.m. The working hours are not adjusted. In addition, the number of declarations has been declining since 2019, probably due to the Togo government’s policy of shifting commercial cargo handling from the Aflao border to the Akanu border. Still, it has increased in 2023, primarily for imported cargo (Figure 3.2.4). On the other hand, the Ghanaian government still intends to open Aflao for customs clearance rather than ultimately shifting to Akanu, and there is a gap between the two countries’ intentions.

²⁶ According to the report, traffic volume surveys were carried out at the Elubo border, but the traffic volume at other borders is an estimate rather than a measured value (it is not measured at the border point, but rather at the road section that passes through the border in question). Therefore, it is highly likely that the traffic volume at the Akanu border is considerably lower than the figures shown in the table. Incidentally, according to interviews conducted at the Akanu border by the JICA mission in March 2024, the number of freight vehicles passing through the Akanu border, including transit vehicles, was approximately 10 to 15 vehicles per day. The background to this is thought to be the shift in traffic volume due to the launch of the Aflao border in 2021 and the impact of factors such as COVID-19, but we believe that it is necessary to re-examine future traffic volume estimates by taking into account the macro and micro factors in this area in recent years. On the other hand, the number of customs clearances (actual measurements) at both borders has been on the rise since the onset of the COVID-19 pandemic, so this report assumes that traffic volume is also on the rise.

(2) Border Operation and Management System

As the regional Customs headquarters, Aflao plays the primary role in border enforcement through BODSEC and is the focal point for border surveillance and enforcement.

Border surveillance and enforcement in the Aflao region is complex and challenging. The long land border line has numerous irregular border crossings, and enforcement authorities are understaffed. In addition, the local community background (formerly one community) makes it difficult to delineate the border strictly, and it is impossible to set up fences²⁷. The border economic zones are also identical, making it impossible to restrict currency entry into the country. There is a risk that these funds could be misused for terrorism. In terms of enforcement, there is a lack of means of transportation (e.g., motorcycles) to deploy personnel to the border and a lack of communication equipment to communicate among the personnel.

(3) Border facilities and infrastructure

According to the border survey supported by JICA and conducted by IOM²⁸ (hereafter referred to as the IOM survey), the physical infrastructure of the Aflao border is in overall good condition²⁹. The roads connecting to the border, parking lots, and buildings within the border are all in good condition.

According to interviews with the customs enforcement section, smuggling is rife because the installation and maintenance of border surveillance/enforcement and customs clearance/inspection-related equipment are not keeping up. Cases of tax evasion and the smuggling of illegal goods are being uncovered every day.

- A large X-ray scanner has been installed at the border.
- Many passengers enter the country from Togo, but traveler baggage clearance is slow because a hand luggage X-ray scanner has not yet been installed to inspect passenger luggage.
- As a counterterrorism measure, explosive device testing equipment was introduced to the Ghana Police Force with the support of the U.S. Drug Enforcement Administration (DEA) and the United Nations Office in Drugs and Crime (UNODC), but due to budget shortfalls. However, due to budget shortfalls, reagents are challenging to obtain, and the operation has been suspended.
- CCTV cameras are supposed to be monitored by an integrated monitoring center called Fusion Center³⁰, but it is not yet operational because the management entity has not been determined. U.S. Customs (CBP) is conducting a survey and is considering installing CCTV cameras with biometric identification.

(4) Trade Facilitation Measures

In Aflao, information is shared and exchanged among major border enforcement agencies through BODSEC to simplify procedures, such as avoiding duplicate inspections. Since these BODSEC member offices are close to each other in border areas, private operators can also process procedures in almost the exact location.

According to the results of the TRS conducted by GRA (Table 3.2.2), the Aflao border handles a large number of small-value cargoes. Still, the time required to cross the border is less than 3 hours, which is considerably shorter than the Paga border, which was the other land border surveyed. However, the time required for procedures other than inspections is longer, partly due to a shortage of customs officers. In addition, the opening times of the Ghanaian and Togo borders are different, which causes inconvenience to users. Although the Togo side border restricts the passage of large vehicles because of its proximity to the capital, it is desirable to at least unify the opening hours.

²⁷ In the inhabited settlement areas, fences and Border Posts have been installed to allow passage at regular intervals.

²⁸ Trade Facilitation, Public Health, and Immigration Survey Study (April 2022)

²⁹ Conversely, the physical infrastructure conditions on the Togo side of the border were rated as "poor" or "very poor."

³⁰ One of BODSEC's activities



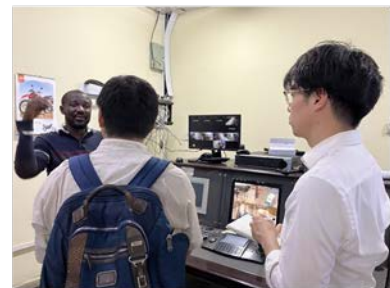
Figure 3.3.1 Afiao Border Facility Layout



X-ray Inspection Equipment (Fixed-type)



X-ray Inspection Equipment (Mobile-type) (Out of Order)



Control Room for X-ray Inspection Equipment



Immigration Office (Arrival)



Immigration Office (Departure)



Parking (Waiting for the Inspection)

Photo 3.3.1 Afiao Border

3.3.2 Akanu Border

(1) Basic Information

Akanu has the only JBP in Ghana, which was introduced in 2018; Akanu was selected as a JBP due to Togo's circumstances (its policy of centralizing customs clearance, including commercial cargo, in Akanu) and because the border on the Togo side is in the capital city of Lome. International logistics trucks The Akanu JBP is open 12 hours a day from 6:00 am to 6:00 pm, regardless of the day of the week. In comparison, the Togo side is open 10 hours a day from 7:30 am to 5:30 pm, Monday through Saturday, even though they work in the exact location and building. This is not coordinated.

As of 2023, imports significantly exceeded exports in terms of customs clearance. Transit cargo is also the largest compared to other land borders. It is assumed to be a logistics gate from the Togo area to other African countries, such as Cote d'Ivoire and Burkina Faso. In recent years, the growth of import customs clearance has been remarkable, and it is the third largest after Paga and Aflao.

As of December 2024, the TMA plans to improve border facilities with additional financial support through 2026. The TMA has provided water tanks and improved the internet environment to date.

(2) Border Operation and Management System

The Akanu JBP has eight agencies: Customs, Immigration, Port Health, Food and Plant Quarantine, Drug Authority, Narcotics Control Authority, National Security, and National Investigation Bureau (NIB). Of these, Customs employs a total of 43 people.

The governments of Ghana and Togo established the JBP in Akanu in 2018 with funding from the EU and ECOWAS, based on the ECOWAS OSBP law 'Supplementary Act/SA.1/07/13 Relating to Establishment and Implementation of the Joint Border Posts Concept with Member states of ECOWAS' and the bilateral border agreement signed by the two governments in 2016. At the JBP, the border enforcement agencies of both countries are supposed to operate in the same building and a one-stop system is supposed to be in place, but at present the implementation and management system for the border with Togo is not functioning, so it is a two-stop system, and smooth border operations are not being carried out.

(3) Border Facilities and Infrastructure

The Akanu border is a new facility, built in 2018, with physical infrastructure such as access roads and parking. However, during interviews with TMA, the following issues were noted: narrow lanes with sharp curves for large trucks, drainage channels to stop water runoff from the Togo side, the lack of unofficial border surveillance cameras, and medical and firefighting facilities at the border.

The primary surveillance/enforcement and customs clearance/inspection equipment installed at the border is as follows.

- A large X-ray scanner manufactured by the UK's BRAUN with the support of EU/ECOWAS was installed at the time of establishment (2016). However, there are restrictions on the height of containers that can be scanned, and high cube containers cannot be scanned, so cargo entering the border at Akanu may be scanned outside the Akanu facility. Specifically, a large X-ray scanner at Kpoglo is sometimes used, as when the large X-ray scanner at Aflao was unavailable.
- Passengers also pass through the Akanu JBP. However, there is no travel equipment to inspect, and customs officers conduct manual inspections.
- CCTV cameras have been installed to monitor the border, but they are not operational due to a lack of coordination

on issues such as budget and implementation structure.

- The weighbridge was out of order, but has now been repaired and is operational.



Figure 3.3.2 Akanu Border Facility Layout



Access Road to the Borger



Distant View of the Border



X-ray Scanner Supported by the EU



E-Tracking System



Buffer Zone between the Togo Border



Border Post with Togo

Photo 3.3.2 Akanu Border

(4) Trade Facilitation Measures

As mentioned above, although the JBP has been introduced in Akanu, there is no collaboration between the two countries, including office hours, and border procedures are not carried out in a one-stop service. In addition, since Ghana is an English-speaking country and Togo is a French-speaking country, communication between customs officers in the two countries is not smooth. Furthermore, Ghana advocates paperless procedures, but Togo requires paper-based applications, which takes time and is problematic from the trade facilitation perspective.

3.3.3 Elubo Border

(1) Basic Information

The Elubo border is located across the Tano River from the Noé border post on the Côte d'Ivoire side, a few kilometers apart. Once situated in a deserted area on the outskirts of town, the border area is now very congested as the city's expansion has swallowed up the town. Because of the large number of long-distance buses and cargo trucks, bus vehicles are inspected along with passenger immigration inspections, causing problems with customs clearance paperwork for general cargo trucks.

As of 2023, the number of customs clearances for imports was the lowest among the countries surveyed, while the volume of customs clearances for exports was the highest (Figure 3.2.3). The growth in customs clearance volume in recent years has been significant, indicating that trade with Cote d'Ivoire has been revitalized. The Lagos-Abidjan Corridor Development Project plans to convert the border into a JBP, and a seminar is being held in August 2024 with the support of TMA to establish a council for the realization of the project.

The Elubo border opens daily from 6:00 a.m. to 6:00 p.m. for 12 hours, regardless of the day of the week, while the Noé border on the Ivory Coast side opens from 6:30 a.m. to 6:30 p.m., 30 minutes later on each side.

(2) Border Operation and Management System

A total of 88 customs officers are deployed at the Elubo border, many young. On the other hand, there are few experienced officers, and the challenge is how to transfer skills and knowledge to the next generation and train the younger ones with new customs knowledge. In accordance with recent GRA policy, all pre-clearance procedures previously carried out at the CTSB headquarters have been transferred to the regional level, and there are currently five customs officers stationed at the CTSB in Elubo. There are two experienced supervisors, one classification officer and two young customs valuation officers, but the classification work is complicated because many miscellaneous items such as food and consumer goods are traded.

In addition, at the Elubo border, as at other land borders, BODSEC is organized for border control. There is good coordination among major border enforcement agencies such as police, immigration, and customs, and customs and immigration are jointly monitored in a CCTV camera control room. However, there are challenges in coordination between non-major border enforcement agencies and major border enforcement agencies, as there is insufficient information sharing and exchange between them.

(3) Border Facilities and Infrastructure

According to the IOM survey, most of the interviewees rated road conditions as "poor" or "very poor," and more than half rated their Internet connection as "poor and unstable. Drainage was also rated as "very poor" by nearly half of the respondents, and in general, the physical infrastructure needs improvement. Current plans include "construction of a general cargo terminal" and "construction of a terminal for hazardous materials". For the former, the plan is to construct a Customs Bonded Terminal at a distance from the border where customs clearance and especially inspections will be

conducted. The land has already been acquired, and the facility's construction is planned to be carried out under a PPP. In addition, there is a plan to construct a terminal for hazardous materials in the suburbs to ensure safety at the border.

The primary surveillance/enforcement and customs clearance/inspection equipment installed at the border is as follows.

- The National Signal Bureau, with the support of the U.S. Customs Service (CBP), has installed CCTV cameras at the Elubo border. However, the number of cameras is limited. One is out of order as of September 2024 and will be repaired. In addition, one CCTV camera was installed jointly by Customs and Immigration.
- A large X-ray scanner manufactured by SMITHS HEIMANN has been installed in Elubo to control illegal cargo. Few homogeneous cargoes occur at the Elubo border, and many declarations are difficult to identify with the large X-ray scanner. Therefore, a large 3D type (two-directional) large X-ray scanner is required to scan from multiple angles.



Figure 3.3.3 Elubo Border Facility Layout



Border Gate with Côte d'Ivoire



Immigration Office (Departure)



X-ray Inspection Equipment



Office using Containers



Inside the Office using Containers



Port Health

Photo 3.3.3 Elubo Border

(4) Trade Facilitation Measures

In Elubo, a JBP plan has not yet been realized, and there is no coordination with the Cote d'Ivoire customs office that borders the country. A river separates the border offices of the two countries, and each carries out customs clearance procedures. On the other hand, customs clearance data can be shared and exchanged through SIGMAT. The future challenge is constructing the JBP regarding hardware and promoting data sharing and exchange between customs offices regarding software.

Border customs offices are open from 6:00 a.m. to 6:00 p.m., the same hours as at other land borders, and as of December 2024, the Elubo border is very congested due to the low capacity of the facility compared to the number of vehicles (trucks and buses) passing through, making it difficult to establish a 24/7 system at this time. However, once the new terminal currently under planning is completed, the processing capacity for trucks and buses will increase, and it is necessary from the perspective of trade facilitation to revise the work schedule of customs officers to respond accordingly and make the border 24 hours a day.

It is necessary to strengthen the system of pre-arrival examination sections (CTSB functions) currently in place at each border to examine HS classification, customs valuation, etc., as far as possible before cargo arrival to reduce the time required for examination and inspection. In addition, since many of the items handled at Elubo are perishable items such as fruits, many shipments require permits/approvals from other ministries. It is necessary to establish a customs clearance environment that allows for the prior acquisition of permits/approvals from other ministries through pre-arrival examination by customs and cooperation between customs and other ministries before the arrival of the shipment.

3.3.4 Tema Port Customs

(1) Basic Information

As mentioned in Chapter 3.2, the Tema Port opened in 1962 and is equipped with state-of-the-art container and bulk terminals where many international logistics companies are based. Terminals 1 and 2 are used as bulk cargo wharves,

while Terminal 3, which opened in June 2019, is used as a container wharf.

The port is located in the industrial city of Tema, 30 km from Accra, the capital of Ghana. There are ICDs, warehouses, transport companies, freight forwarders, factories, and related service centers in the area around the port. Liner vessels from the Far East, Europe, and the U.S. are operated by shipping companies such as Mediterranean Shipping Company (MSC) AEO, Hapag Lloyd, and Cosco, and the Port has about 70% of the national share in terms of the number of customs declarations³¹. According to the Ghana Ports and Harbours Authority (GPHA), ships using the Red Sea are shifting to the Tema Port due to the increased risk in the Red Sea.

Terminal 3 is staffed by approximately 8 customs officers in the Preventive Unit and 24 in the Examination Unit. The Examination Unit works 24/7 and has three shifts: 6:00 a.m. to 6:00 p.m., 6:00 p.m. to 6:00 a.m., and off-duty. Terminals 1 and 2 have a regular work schedule from 8:00 AM to 5:00 PM.

(2) Border Operation and Management System

The Tema Port is owned by the GPHA, and enforcement agencies are provided with office space free of charge. However, because the harbor head area is also a bonded area, the authority of the agencies involved in border operations is complicated, and an operational management system has not been established in an orderly manner.

Meridian Port Services (MPS) is the operator of Terminal 3, which began operations five years ago. A private company called Scan Port is in charge of the O&M of the large X-ray scanner (fixed pass-through type) installed at the same time operations started. The scan data is transmitted from the Scan Port system (Daisy) to ICUMS at. If the Scanning Unit staff finds any abnormality, they will change the channel from Yellow to Red and instruct the ICUMS to conduct a physical inspection.

At the Tema Port, both the new and old ports have large X-ray scanner, and almost 100% of imported cargo is scanned using this scanner. For exports, inspections are carried out using some method as necessary in the Temporary Tracking Area (e.g., scanning, physical inspection, etc.). If any abnormalities are found using the large X-ray scanner, a full inspection is carried out at ICD, a facility of GPHA.

(3) Border Facilities and Infrastructure

The Tema Port is equipped with facilities for handling a variety of cargoes, including container terminals, bulk terminals, and RORO terminals³².

Three large X-ray scanners are installed for imports and three for exports. All of these inspection units are HCV-Ps manufactured by Smiths Detection. According to the manufacturer's design, they can scan up to 92 trucks per hour. Trucks must travel through the inspection equipment at 5 km/h or less. Meanwhile, two large X-ray scanners one from AS&E (now Rapiscan) and the other from NUCTECH, have also been installed at Terminal 2. For both types, the truck driver drives the truck up to the inspection device, gets out before the scanning starts and waits in the car, so the scanning process takes time. In addition, the PPP operator is planning to update the equipment with its budget due to its aging condition.

The Tema Port has installed surveillance cameras inside and outside the port by the SOLAS Convention³³. Cameras

³¹ According to data from GRA, the percentage of people aged 65 and over has been between 62% and 75% over the past five years (2019-2023), and the percentage has been decreasing since peaking in 2021.

³² A RORO terminal is a terminal dedicated to RORO ships. RORO (Roll on/roll off) ships are cargo ships that, like ferries, have ramps and vehicle decks for storing vehicles such as trailers. The vehicles on board can be loaded and unloaded by self-propulsion without relying on cranes, etc.

³³ This treaty is an international convention that was established in response to the sinking of the Titanic in the North Atlantic in 1914, and it obliges countries to strengthen security measures for international ships and international port facilities.

with biometric identification functions are installed at the entrances and exits of the wharf facilities, and cameras with truck license plate readers are installed at the wharf gates to provide a full range of security measures.

In addition, the old port, which opened in 1962, is facing problems with the ageing of its infrastructure, such as cranes and container handling equipment, and it is becoming difficult to handle cargo efficiently.

Roads and railroads are being developed to improve access to the Tema Port, which is expected to facilitate logistics to and from the hinterland and stimulate economic activity. With regard to roads, improvements have been made to the Tema junction, which is the intersection of the Tema Port and the Lagos-Abidjan corridor, with support from JICA (Table 1.4.1). In addition, the railway between Accra and Tema has been upgraded, and although it was previously used as a freight railway, it is now only used for passenger services, and there are hopes that it will be restored as a freight railway.

In addition, the staff in charge mentioned that the equipment that was lacking included metal detectors, equipment for inspecting explosives, and safety equipment for staff such as helmets and masks.



Figure 3.3.4 Tema Port Facility Layout

(4) Trade Facilitation Measures

In addition to the large X-ray scanner, the Tema Port, which handles nearly 70% of all customs clearance cases in the country, has also introduced a number of customs clearance and inspection-related equipment, including the aforementioned multi-functional CCTV cameras and a scanning base that can inspect 86 large trucks at once. In addition, customs officers are on duty 24 hours a day at Terminal 3, and it can be said that the Tema Port is being developed as Ghana's most important gateway.

On the other hand, the Tema Port also faces a number of issues. Congestion, delays and aging facilities are all seen as problems, and improvements are needed in these areas. In addition, although access to the Tema Port has improved

considerably thanks to improvements made at the Tema intersection, the effective use of the unused freight railway should also be considered. Furthermore, with regard to customs clearance procedures, there are indications that the screening of item classifications and customs valuations is taking a long time, and further improvements in staff capabilities are needed.

3.3.5 Paga Border

(1) Basic Information

The analysis of statistical information for the last five years shows that the Paga border has increased its customs clearance volume yearly without being affected by the COVID-19. As of 2023, the number of customs declarations processed is the highest in Ghana compared to other borders (see Figures 3.2.3 and 3.2.4). 2023 statistical data (40,000 per year). Based on the data (over 40,000 per year), the estimated number of daily declarations processed by customs is about 120 on average.

The Paga border is open 12 hours a day, from 6:00 AM to 6:00 PM daily, just like any other land border, regardless of the day of the week. However, key agencies such as the National Investigation Bureau (NIB), Customs, and the Small Arms Commission operate 24 hours a day, including weekends and holidays. On the other hand, the opening hours of the Burkina Faso side of the border (Dakola), across the border, are from 7:00 am to 7:00 pm, which is not coordinated.

Security concerns at the border are growing as Burkina Faso continues to experience security problems due to Islamic extremist movements since 2022.

(2) Border Operation and Management System

The Paga border is controlled 24 hours a day to facilitate trade and ensure national security while preventing unauthorized entry of goods and illegal immigrants. The number of ministries and agencies and staff working at the border is shown in Table 3.3.1, and there are 20 full-time staff and 30 contract staff at the customs office at the Paga border. In addition, all agencies responsible for border security have established offices along the border. However, police officers are stationed only on the Dakola side in Burkina Faso, and the Animal and Plant Quarantine Service and the Food and Drug Administration are stationed only on the Paga side.

Table 3.3.1 Status of Paga Border Management and Operating Agencies

Border Control and Management Organization	the number of people
Customs (full-time staff)	20
Immigration	170
Ministry of Agriculture (Animal and Plant Quarantine Service)	unknown
Port Health	12
National Security	unknown
National Investigation Bureau (NIB)	N.A.
Food and Drug Authority (FDA)	1
Narcotics Control Authority	5
Standard Authority	unknown
Small Arms Commission	5

Source: Results of interviews in this study

(3) Border Facilities and infrastructure

Customs officers say that National Highway 10, which accesses the Paga border, is in very good condition; the road is well paved, and there are no potholes or other damage³⁴. In addition, checkpoints have been strategically placed along the roads leading to the border to increase border security³⁵. These checkpoints are set up regularly to control armed robberies and illegal movement and transportation of goods.

Issues related to infrastructure facilities at the Paga border include electricity, housing for staff, and toilets, according to the results of the interview survey. Electricity is connected to the national power grid, but two backup generators are installed due to daily power outages. The staff housing is small and in a state of disrepair, and there are plans to build new housing, but there is no indication of when this will happen. There are plans to construct housing for staff using parking spaces, but no indication of when this will be realized. As for toilets, there are no facilities for travelers, so they are forced to use the staff toilets, but they are often denied. However, the Ghanaian government is currently constructing toilets with its budget.

As for equipment, the Weighbridge has not been installed despite repeated requests. A large X-ray scanner is no longer in use due to the failure of previous equipment, but plans are currently underway to install one.³⁶ Other facilities such as banks, medical facilities, and restaurants exist but are not yet fully functional.



Figure 3.3.5 Paga Border Layout Diagram

³⁴ According to the IOM survey, the border road is deplorable and needs repair.
³⁵ There are police checkpoints in Bolga, Navrongo, and Paga, an immigration checkpoint in Kaninja, and a customs checkpoint in Bolga.
³⁶ There is no large X-ray scanner or Weighbridges on the Dakola side of the border (IOM survey).



Parking



Custom Housing



Small Arms and Light Weapons Office



Société Generale Bank



Abandoned "Toilet Area" for Travelers

Photo 3.3.4 Paga Border

(4) Trade Facilitation Measures

Unlike Aflao and Elubo, Paga does not exchange data with Burkina Faso using SIGMAT, and urgent action is required. In addition, due to the unstable Internet network, truck arrivals and inspections are notified manually rather than through a system. As a result, according to a customs clearance TRS conducted by GRA in 2023, the average time from declaration to export permit was 1 day, 3 hours and 22 minutes.

Border customs offices are open from 6:00 a.m. to 6:00 p.m., the same hours as at other land borders. It is difficult for 20 full-time officers to handle customs clearance and enforcement, and it is essential to increase the number of officers and strengthen the pre-arrival assessment system. In addition, many items dealt with at Paga are foodstuffs, livestock, etc., which require permits and approvals from other ministries. It is necessary to establish a customs clearance environment that allows for pre-arrival assessment by customs and cooperation between customs and other ministries to obtain permits and approvals from other ministries in advance of the arrival of cargo.

As mentioned above, as described in (3) above, Paga has inadequate infrastructure, such as electricity, housing for staff, a weighbridge, etc., so improving the work environment for customs officers is necessary in addition to trade facilitation.

Chapter 4: Status of Introduction, Challenges, and Needs Related to Materials and Equipment for Border Surveillance and Enforcement, Customs Clearance and Inspection at the Ghana Borders

4.1 Major Issues Related to Materials and Equipment for Border Surveillance and Enforcement, Customs Clearance and Inspection at the Ghana Borders

Chapter 3 summarizes the current status of border facilities and infrastructure at major borders. The following four points summarize the hardware issues related to border control at Ghana's major borders.

(1) Need for Border Surveillance and Enforcement Equipment (TDS, Raman spectrometers, CCTV cameras, etc.)

Ghana has long borders with neighboring countries to the east, west, and north, and it is necessary to carry out both linear and area-based border enforcement, including the border that was the subject of this survey. In addition to officer borders such as the one that was the subject of this survey, many unofficial borders along long borders are used freely by residents and others. Despite the very high risk of smuggling along these borders, there is a lack of systems and necessary equipment for border enforcement.

In addition, the risk of smuggling illegal goods is high in Ghana, and it is important to consider how to crack down on this efficiently and effectively. There are countries in the surrounding area where public security is unstable, and there is a risk that firearms will be smuggled into these countries (in transit), or that illegal drugs that have been smuggled into or manufactured in Ghana or the surrounding countries will be smuggled in and out. There is also a risk of smuggling in and out of goods that are prohibited from being traded internationally under the Washington Convention, and there is a need to introduce and update inspection equipment for these illegal goods.

(2) Need to Update or Add Customs Clearance and Inspection Related Equipment and Materials (Large X-ray Inspection Equipment)

X-ray scanners inspect almost 100% of imported and transit cargo in Ghana. For this reason, large X-ray scanners have been installed at major border crossings and maintained and managed through PPP. However, some of the equipment is outdated and often breaks down; some use gamma rays, which are harmful to health, rather than large X-ray scanners, and some vehicles with high ground clearance cannot be inspected, so there are issues with being unable to carry out efficient inspections.

(3) Need for Border Operation and Management Related Equipment and Materials (Basic infrastructure within the border, OA equipment, cargo handling and transport vehicles, etc.)

There is frequent movement of people and goods at borders, and the prompt processing of various procedures for this is linked to trade facilitation. At border hearings, there is a shortage of the various equipment and materials needed for work, causing problems for work and requiring action.

(4) Need for Customs Clearance Related Analytical Equipment (high-precision equipment capable of high-performance chemical analysis)

In Ghana, many items (such as alcohol ingredients) must be 100% analyzed for import and export due to requests from other ministries. Some can be identified by visual inspection, but others require chemical analysis. As there is a shortage of equipment for chemical analysis at the border, new or additional equipment must be introduced.

4.2 Status of Introduction of Border Surveillance and Enforcement Equipment (TDS, Raman spectrometer, C CTV cameras, etc.), Challenges and Needs

(1) Status of Introduction

A lot of border surveillance/enforcement equipment has been installed at this survey's targeted major borders. The equipment currently in place is as follows.

- CCTV Cameras

CCTV cameras (without biometrics) have already been installed and can be viewed on monitors in the Fusion Center (currently only at the Aflao border). The National Signal Bureau has installed CCTV cameras at the Aflao and Elubo borders with the assistance of the U.S. Customs Border Protection (CBP), which conducted a feasibility study.

- Motorcycles for patrols, communication equipment among staff

Currently, border enforcement agencies lack the means of transportation (e.g., motorcycles) and communication equipment for staff to communicate with each other, even when staff are stationed at the border. A Fusion Center (control room) was established at the Aflao border to resolve this situation and to promote coordination among border enforcement agencies. Still, it is not functioning due to implementation problems, such as the lack of budgetary support and the absence of a government agency to take the lead.

- X-ray scanners for passenger baggage and body scanners

Passenger immigration inspections are conducted at each border and for commercial trucks. Checks are performed at the border to detect illicit drugs and firearms concealed in passenger baggage and for tax evasion. However, due to the large number of residents who frequently cross the border to conduct daily peddling around the border area, and the fact that the immigration office on the Ghanaian side conducts manual inspection of travelers' baggage, as well as the shortage of staff, the situation has become highly congested. Installing X-ray scanners and body scanners for passenger baggage is desirable to reduce the burden on staff and implement efficient anti-smuggling and anti-terrorism measures.

- Machines (TDS) and reagents for chemical analysis of explosives (and raw materials) and drugs

With the support of the U.S. DEA and UNODC, drug detection equipment (Raman spectrometer and ion scan) was provided to the Elubo border police to combat drug and arms and ammunition smuggling. Still, due to budget shortfalls, it has been challenging to obtain reagents and operations have been suspended (according to police, they are requesting additional assistance from the DEA and UNODC).

- Drone, control room

The borders need to be monitored effectively and efficiently to address the enforcement challenges that characterize Ghana, with its long east-west and northern borders and numerous informal border crossings. In addition, the number of customs officers in charge of enforcement is limited, so monitoring the border with a drone is effective. By monitoring the border with a drone in advance and identifying the risk of smuggling, etc., efficient border enforcement will be possible before dispatching an officer (Rapid Response Team). In addition, a control room to monitor drone images is also necessary. There is no precedent for introducing this system in Ghana Customs, and it has only been used by other ministries to deliver medicines to remote areas as a COVID-19 countermeasure.

(2) Issues and Needs by Border

1) General

The general problem with the current border surveillance/enforcement equipment is that it cannot be used by customs alone, as it is to be used jointly by BODSEC. Although a cooperative system for sharing and exchanging information between the principal members of BODSEC has been established, there is the issue that things do not progress quickly,

as it takes time to coordinate individual cases. Specifically, customs are facing the issue that it cannot take the initiative in budget measures until the control equipment's organization in charge (owner) is decided.

2) Aflao Border

CCTV cameras have already been installed at the Aflao border but are not being used. There is a need to introduce CCTV cameras with biometric authentication suitable for border control at a border with heavy human traffic, and the CBS is currently considering their introduction. In addition, patrol motorcycles, communication devices for staff, X-ray scanners for passenger baggage, and body scanners are also needed to ease congestion and strengthen public safety. Furthermore, analysis equipment such as drug detection equipment is not always available, and cargo that requires analysis is sent to the GRA customs laboratory in Accra for analysis, leading to problems such as damage during transportation and deterioration of samples.

3) Akanu Border

At the Akanu border, CCTV cameras have been installed in strategic locations, including the car park, to enable effective border surveillance. The aim is for enforcement agencies to be able to monitor and analyze the movement of people and vehicles and identify potential security risks. However, they are not in operation due to a lack of coordination between the budget and the agencies in charge. Also, at the Akanu border, like the Aflao border, customs officers manually clear and inspect passengers' luggage, slowing the border crossing process. It is necessary to introduce passenger baggage inspection equipment and body scanners.

4) Elubo Border

The Elubo border is expected to significantly increase the number of freight vehicles and passengers passing through it as a border crossing on the Lagos-Abidjan corridor. Along with updating the large X-ray scanner, it is hoped that CCTV cameras, drones, body scanners, hand baggage inspection equipment (X-ray scanner), Raman spectrometers, and patrol bikes will be introduced to strengthen security measures. In addition, there is a risk of smuggling drugs and explosives at this border, and physical inspections are carried out with a high probability. Still, it would be desirable to introduce a scanner that can irradiate large X-ray scanners from two directions. However, if it is difficult to introduce such equipment, it would also be effective to introduce handheld devices that can inspect the underside of trucks (chassis, etc.).

5) Paga Border

The Paga border is the border through which cargo is imported and exported from Burkina Faso using the Tema Port passes. There have been concerns about security issues in recent years, so various inspection equipment that will contribute to security measures is necessary. Specifically, there is a growing need for CCTV cameras, body scanners, and patrol motorcycles.

6) Tema Port

At the Tema Port, relatively high-security measures are already in place. Still, the need for an X-ray scanner for baggage screening and a Raman spectrometer was observed.

(3) Required Equipment and Number of Units to be Installed

Discussions were held with the GRA Customs Division to identify the required equipment and the number of units sent to the target border (Table 4.1.2).

Ghana as a whole is at risk of the smuggling in and out of drugs and firearms, and as recently as November 2024, there was a seizure of pistols and ammunition at the Tema Port. The GRA also calls for rationalizing customs acts and strengthening border controls in its fourth five-year strategy. In addition, demand forecasts for the Lagos-Abidjan corridor predict that the growth rate for heavy vehicles (3 or more axles) will continue to increase significantly from 2021 to 2045,

(see Table 3.2.3), so the introduction of border surveillance and enforcement equipment is essential.

Table 4.2.1 Surveillance and Enforcement Equipment and Number of Units Required to be Installed at Each Border

Equipment	Border	Aflao.	Akanu	Elubo.	Paga.	Tema Port
CCTV with Biometric Authentication		14	4	12	4	-
Drone		1	1	5	5	-
CCTV Camera/Drone Control Room		1	1	1	1	
Body scanner		5	-	2	3	-
Baggage Inspection Equipment (X-ray)		4	2	2	2	2
FTIR/Raman Spectrometer, TDS, Ion Scan		4	2	4	-	5
Motorcycle for Patrol		15	12	20	10	-

Source: JICA survey team based on the hearing

4.3 Customs Clearance and Inspection-Related Equipment (Large X-ray Scanners) Installation Status, Issues and Needs

(1) Status

Table 4.3.1 shows the installation of a large X-ray scanner at each border point of the GRA Customs Division.

Table 4.3.1 Large X-ray Scanners Used by Customs Deployed at the Border

Border	Existing Large X-ray Scanners	
Tema Port	Terminal 2 (old)	<ul style="list-style-type: none"> American Science and Engineering Inc. (AS&E) (Made in U.S.A.) x 1 unit X-RAY GANTRY (CONTAINER SCANNER) made by NUCTECH (made in China) x 1 unit
	Terminal 3 (New)	<ul style="list-style-type: none"> HCV-P (manufactured by Smiths Detection) 6 units ※ 3 units each for import and export
Aflao	<ul style="list-style-type: none"> BEIJING HUALIXING SCI-TECH DEVELOPMENT CO., LTD. (TC-SCAN) (Made in China) x 1 unit ※Deteriorated ※Gamma-ray use type American Science and Engineering Inc. (Made in U.S.A.) x 1 Mobile type ※Out of order 	
Akanu	1 unit made by BRAUN (made in U.K.) Mobile type ※Insufficient capacity	
Elubo	<ul style="list-style-type: none"> ● Heimann Cargo Vision Mobile V2 (Made in France by SMITHS HEIMANN LIMITED (part of Smiths Group, where Smiths Detection is located) x 1 unit *Gamma-ray use type ※ Elubo Customs Sector Commander requests equipment capable of 3D image analysis. ※ Due to the soft ground, ground strengthening is required for new installation/renewal. 	
Paga	(TC-SCAN) (made in China) x 1 unit ※New large X-ray scanner is currently under installation.	

Source: Prepared by JICA survey team based on interviews.

However, some of the scanners (at the Elubo border) have health concerns because the radiation source is gamma rays, which emit radiation constantly; the mobile type installed at the Akanu border is limited in the height of containers and cargo that can be inspected and cannot scan taller containers and trucks.

(2) Challenges and Needs

Currently, the GRA Customs Division is operating a large X-ray scanner through PPP; there are four PPP operators nationwide (1) Nick Scan, 2) Ghana Link Network Service, 3) Gateway, and 4) Scan Port), and there are no maintenance problems. However, the existing large X-ray scanners installed in Aflao, Akanu, and Elubo must be updated for the

following reasons.

1) Aflao Border

The scanner at the Aflao border was installed in 2006 and aging significantly. It was temporarily out of service and unusable but was back in operation at the time of the survey in August 2024. There was also one mobile-type unit, which was out of order and could not be used. Therefore, since only one unit has been installed, in the event of a breakdown, there is no alternative but to use the large X-ray scanner located in Kpoglu, about 19 km inland, and vehicles carrying cargo will have to make a significant detour.

In addition, the scanner in question uses gamma rays rather than X-rays, and the driver must temporarily disembark during the inspection and remain out of the way until the scan is completed. With this operation, only about five cars can be inspected per hour, which is much more inefficient than the latest pass-through type equipment (about 100 vehicles/hour), such as that installed in Terminal 3 at the Tema Port.

2) Akanu Border

A large mobile-type X-ray scanner manufactured by BRAUN was installed at the Akanu border around 2016 with the support of EU/ECOWAS. The scanner is not obsolete, but the mobile type limits the height of containers that can be inspected. Tall containers are inefficiently scanned by another large X-ray scanner at the nearby border, causing delays in customs clearance times. The cargo volumes at the Akanu border are expected to increase steadily, as shown in Figure 3.2.7 and Table 3.2.3, due to the growing importance of the Lagos-Abidjan corridor in the future³⁷, which requires expedited customs clearance at the Akanu border.

3) Elubo Border

A mobile X-ray scanner (gamma ray type) manufactured by Smiths Detection has been installed at the Elubo border. Due to issues such as the aging of equipment and the fact that the equipment is of a mobile type, the images are not particularly clear, so it is sometimes necessary to inspect the scans after scanning, which can cause delays in customs clearance. As the Elubo border is often used for the customs clearance of mixed cargo and is also a smuggling route for illicit drugs and firearms, it is necessary to update the inspection equipment to a fixed type that can scan with clearer images and one that can irradiate X-rays from two directions, which is good at identifying mixed cargo.

(3) Identification of Borders Requiring Introduction of Equipment

As noted above, an updated scanner is required for the Aflao border. However, the Lagos-Abidjan Corridor route is planned to pass through the Akanu border. In that case, the growth in transit traffic at the Aflao border is not expected to be extremely high, and the need for updating inspection equipment will be lower than at other borders.

As for the Akanu border, the number of customs declarations has been growing steadily due to the Togo government's policy of shifting logistics routes and is expected to continue to grow (4.0% annual increase in heavy truck traffic scheduled for 2021-2045³⁸), so the need to upgrade large X-ray scanner. The need for the renewal of X-ray scanners is high.

Like the Akanu border, the Elubo border is located on the Lagos-Abidjan corridor. Although there are plans to turn the border into a JBP in the future, discussions are not underway, and the border will probably continue to operate as a separate border for the time being. With the expected increase in logistics (the logistics volume of large trucks is expected to increase by 7.7% per year³⁹), there is a strong need to upgrade the large X-ray scanner.

³⁷ Source: Lagos-Abidjan Corridor Highway Development Project / Trade and Transport Facilitation Study (Interim Report, June 2024)

³⁸ See Table 3.2.3

³⁹ See Table 3.2.3

4.4 Status of Introduction of Materials and Equipment Related to Border Operation and Management (Basic Infrastructure within the Border, OA Equipment, Cargo Handling and Transport Vehicles, etc.), Challenges and Needs

(1) Status of Introduction

The movement of people and goods is frequent at the border, and prompt processing of various procedures for this purpose will facilitate trade. Hearings at the border have indicated the need for border facilities such as office buildings, staff housing, and parking lots; administrative equipment such as Weighbridges, forklifts, communication equipment among staff, lighting equipment, and business support software; and administrative facilities such as electricity, toilets, computers, and the Internet.

- Weighbridge

Weighing must verify the consistency between the declared cargo and the trade documents. However, the Weighbridges at each border are out of service except at the Tema Port and Akanu border due to breakdowns and obsolescence. Trucks are often overloaded to reduce the freight cost per shipment, and these overloads need to be enforced. In addition, there are cases of under-reporting of quantities (especially weight) in declarations, so accurate weighing by the Weighbridge is essential for customs.

- Forklift trucks

At the Elubo border, physical inspections are often done by taking out the entire quantity. There is no mechanization, such as using forklifts, and all physical inspections are done by hand. Mechanizing cargo handling is necessary to increase the speed of physical inspections (and to reduce the time required for cargo handling).

(2) Border Operation and Management related Equipment and Number of Units Required

In consultation with the GRA, the required equipment and number of units for the target border were established, as shown in Table 4.1.1 below. No specific proposals for other border facilities or border operation and management-related equipment were made in this study. While there is no doubt that these are needed, the specific equipment content and number should be determined after a more detailed study.

Table 4.4.1 Border Operation and Management related Equipment and Number of Units Required to be Installed at Each Border

Equipment \ Border	Aflao.	Akanu	Elubo.	Paga.	Tema Port
Bulk cargo scale	2	2	2	2	2
Weighbridge	1	1	1	1	1
Forklift trucks for cargo handling	2	2	2	1	2

Source: JICA survey team based on the hearing

4.5 Status of Introduction, Challenges, and Needs of Customs Analysis Related Equipment and Materials

(1) Status

Many import/export items declared to GRA Customs Division require chemical analysis to classify the items for tariff rate determination and to determine whether or not they are subject to other laws and regulations. Chemical analysis is conducted by GRA Customs Division chemical mainly for alcohol (not beverages, but raw materials such as ethyl alcohol

and methyl alcohol), rice, caustic soda, and plastic granules. In addition, other petroleum products such as vegetable oil, alcohol raw materials, detergents, rice, lubricants, tomato cans, and textile products are being analyzed to prevent tax evasion. For security purposes, firearms, explosives, and narcotics are considered high-risk items.

The purpose of the inspection is to ensure public safety and tax collection, and the components cannot be distinguished by visual inspection, so analysis is carried out. In addition, there are items (such as sugar) that must be analyzed without exception in order to determine whether or not they are in compliance with other laws and regulations. In addition, by reducing the time required for analysis, the time from declaration to approval is reduced, so it is also effective in terms of trade facilitation.

The Tema Port Customs Office sends approximately 1,000 requests for sample analysis to the GRA Customs Laboratory in Accra each year. The total number of requests from other borders is about 1,000 per year. The total number of requests from other borders is about 200 per year.

In addition, since the GRA Customs Laboratory has a Customs Laboratory Mobile Van, the Tema Port customs office frequently requests the dispatch of the Customs Laboratory Mobile Van. If an analysis is asked for in Accra, it takes more than 24 hours to get a response. On the other hand, if the study can be done at the Tema Port, the results can be obtained within 12 hours, and the permit can be granted on the same day as the declaration. For this reason, one of the two mobile analyzers for chemical analysis, owned by the GRA Customs Laboratory, is dedicated to the Tema Port.

As a result of these actions, 15 million cedis of additional taxes were collected in 2023 (Tema Port only). The main additional tax collections are for sugar, alcohol, raw materials, corn flour, and rice. In addition, in 2024, 18 million cedis of additional taxes were collected in the 10 months through October.

(2) Issues

At present, the only two options which chemical analysis is possible are the GRA Customs Laboratory in Accra and two Customs Laboratory Mobile Van for chemical analysis, and they are barely able to cope with the analysis needs (more than 1,200 cases per year) from the main border crossings.

In particular, when sending samples to the GRA Customs Laboratory in Accra, where most of the analysis is concentrated, there is a risk of accidents or damage during transport, and it takes even longer for the analysis results to be available, which could be a factor that inhibits proper border management and trade facilitation. Considering that the volume of cargo is likely to increase in the future, there are issues with the current inspection system at the GRA Customs Laboratory.







In addition, there are three levels of accreditation for WCO-accredited laboratories: Basic, Standard, and Advanced⁴⁰. The GRA Customs Laboratory currently meets a standard level of WCO-accredited laboratory and aims to achieve advanced status eventually. However, the issue is a lack of budget to take the necessary measures to meet the criteria. In addition, the facility is small, which is also an issue.

(3) Identification of Analytical Instruments that Need to be Introduced

After discussions with the GRA Customs Division, it was identified that three mobile analyzers, including related equipment, would need to be installed. Table 4.5.1 shows the anticipated equipment requirements.

⁴⁰ The criteria for accreditation are listed in the WCO's Customs Laboratory Guidelines (not publicly available).

Table 4.5.1 Anticipated Equipment Requirements and Quantities

	Equipment	Unit	Place	Equipment Details
1	Liquid Chromatography-Mass Spectrometry (LC-MS) System	1	GRA Customs Laboratory	LC/MS Instruments, HPLC MS, LC/MS Systems, LC/MS Analysis Overview : Analytical and Measuring Instruments (Analyzers) Shimadzu Corporation 
2	Fourier-Transform Infrared Spectroscopy (FTIR) Analyzers (Benchtop)	1	GRA Customs Laboratory	FTIR Spectrometers, FTIR Instrumentation Agilent Fourier Transform Infrared Spectrophotometer (FTIR) : Analytical and Measuring Instruments (Analytical Equipment) Shimadzu Corporation 
3	Portable Fourier-Transform Infrared Spectroscopy (FTIR) / Raman Spectroscopy Instrument	3	Customs Laboratory Mobile Van	Thermo Fisher Scientific, https://www.thermofisher.com/order/catalog/product/GEMINI 
4	Energy Dispersive X-Ray Fluorescence instruments (Benchtop)	1	GRA Customs Laboratory	Energy Dispersive X-ray Fluorescence Spectroscopy: SHIMADZU (Shimadzu Corporation) 
5	Portable Energy Dispersive X-Ray Fluorescence instruments (ED-XRF)	3	Customs Laboratory Mobile Van	Energy Dispersive X-ray Fluorescence Spectroscopy: SHIMADZU (Shimadzu Corporation)
6	Field Gas Chromatography-Mass Spectrometry Systems	3	Customs Laboratory Mobile Van	Technology Networks, https://www.technologynetworks.com/analysis/product-news/portable-gcms-for-chemical-hazard-identification-289448 
7	Density Meters (Handheld)	3	Customs Laboratory Mobile Van	Densimeter : Analytical and Measuring Instruments (Analyzers) Shimadzu Corporation
8	Test kits - Narcotic substance detection - Detection of polychlorinated biphenyls (PCBs) in oils - Trace detection of explosives	10 sets	Customs Laboratory Mobile Van and each borders	TruNarc™ Handheld Narcotics Analyzer
9	Customs Laboratory Mobile Van	3	GRA Customs Laboratory	

Source: JICA survey team based on the hearing

4.6 Support from other development partners

Table 4.6.1 summarizes the support provided by other development partners in each of Ghana's border areas. Projects should be devised with due attention, as some of them have maintenance problems.

Table 4.6.1 Support of Other Development Partners

Border	Development Partners	Materials and equipment introduced
Aflao.	DEA (USA) & UNODC	<ul style="list-style-type: none"> ● Raman spectrometer (TruNarc Inc. Drug detection equipment) ✘ Operation has been halted due to difficulties in obtaining reagents.
Akanu	EU (financial support)	<ul style="list-style-type: none"> ● Large X-ray scanner (made by BRAUN, U.K.) ✘ Operations (including agency services such as scanning, analysis, and maintenance) are provided by Nick Scan, a private company. ✘ Introduced in 2016; failed in 2022 but was repaired and returned to operation in 2023. ✘ Scan of cargo entering the border at Akanu may be conducted outside of the Akanu facility. In addition, if operations are suspended due to breakdowns, etc., the large X-ray scanner at Kpoglu may be used.
	TMA	<ul style="list-style-type: none"> ● Water tank ● Improvement of the Internet environment ● Electricity ● Toilets (sanitation) ● Waiting facilities for customs brokers (especially covered waiting facilities that can be used in the rain)
Takoradi	US Customs Border Protection (CBP)	<ul style="list-style-type: none"> ● Vehicle chassis numbering equipment ● Patrol car x 1
Elubo.	US Customs Border Protection (CBP)	<ul style="list-style-type: none"> ● CCTV cameras× 21 cameras (located along the border, out of order)

Source: Prepared by JICA survey team based on the hearing

Chapter 5: Actions and Roadmap for Trade Facilitation and Strengthening Border Controls

5.1 Need for Trade Facilitation and Border Controls

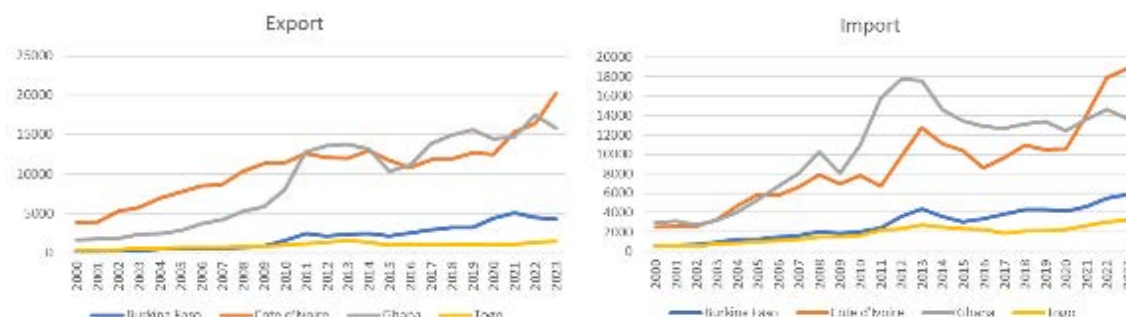
(1) Consistency with the Upper-level Plans

The upper-level program in Ghana, the Coordinated Programme of Economic and Social Development Policies 2021-2025 (CPESDP (2021-2025)), will secure and maintain macroeconomic stability. In addition to building on the progress achieved in the first program (CPESDP 2017-2024), it aims to ensure and maintain macroeconomic stability, as well as diversify drivers of economic growth, strengthen the productive capacity of the economy, ensure inclusiveness and efficiency in job creation, and promote democratic governance. Ten priority programs have been presented. They are centered on "ensuring and sustaining macroeconomic stability" and include "accelerate and intensify domestic revenue mobilization," "accelerate inclusive growth, job creation and broader economic transformation," "accelerate digitalization for development," "strengthening human resource development," "strengthening physical infrastructure development," "social protection," "promote responsive, transparent and accountable governance," as well as "9: ensuring public safety and security" and "10: strengthening diplomatic and international cooperation." (Table 2.9.3)

In particular, as key measures in "Priority 10: Strengthening Diplomatic and International Cooperation," it is recommended that "trade facilitation and elimination of NTBs" and "as the host country where the AfCFTA is headquartered, the effective implementation in the region is suggested to maximize its benefits. Furthermore, the "Fourth Strategic Plan," which is the upper-level plan of the GRA Customs, also identifies "trade facilitation and strengthening border controls of violations" as a priority measure, which means that "trade facilitation" and "strengthening border controls," the objectives of this study, are consistent with the national policy of the Ghanaian government.

(2) Necessity from Trade Trends

Figure 5.1.1 shows the export and import figures for Ghana and its neighboring countries of Cote d'Ivoire, Burkina Faso, and Togo. Ghana's exports were about half of those of Cote d'Ivoire until around 2010, but since 2011, the value of exports has increased rapidly and has remained almost the same as that of Cote d'Ivoire since then. On the other hand, although Ghana has been surpassed by Cote d'Ivoire since 2021, its imports have exceeded Cote d'Ivoire's by that time. Thus, Ghana has a prominent trade volume within the West African region. It is expected to become a regional trade hub by taking advantage of its geographical position as a "transportation hub" connected to other West African countries through land and sea routes.



Source: UNCTAD

Figure 5.1.1 Value of Imports and Exports of Ghana and Neighboring Countries

Looking at the major trading partners in Ghana, trade volume with China is high for imports and exports, while other

trade is with Europe, the U.S., India, and South Africa (Table 5.1.1). In contrast, trade within ECOWAS accounts for only 8.5% of exports and 4.3% of imports; within ECOWAS, trade with neighboring Burkina Faso, Togo, and Cote d'Ivoire is still high, but trade with Nigeria is also high (Table 5.1.2 and Figure 5.1.2).

Table 5.1.1 Ghana's Major Trading Partners

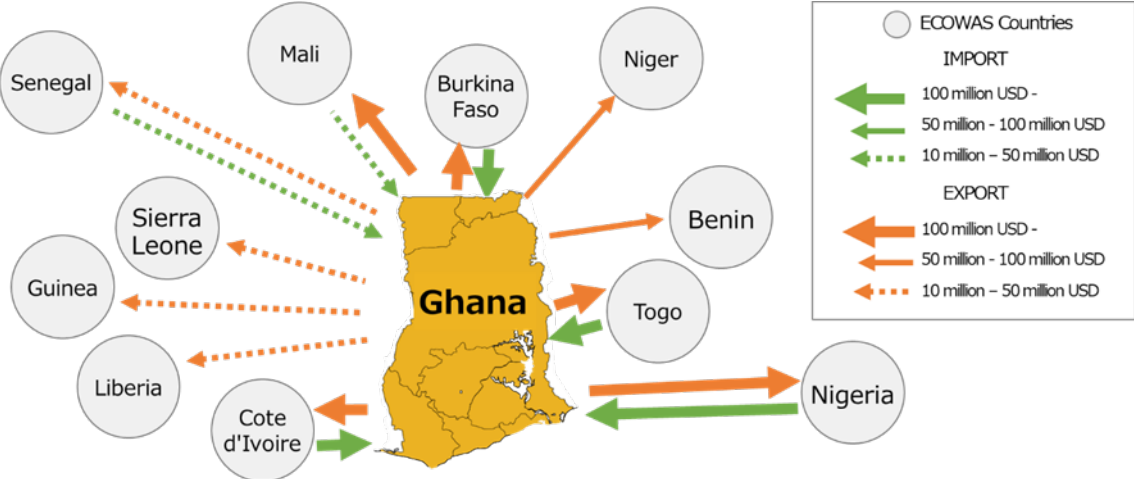
(Unit : Thousand USD, %) (Δ is negative value)					(Unit : Thousand USD, %) (Δ is negative value)				
Major Countries EXPORT	2022	2023	Ratio	Growth rate	Major Countries IMPORT	2022	2023	Ratio	Growth rate
	Amount	Amount				Amount	Amount		
Switzerland	3,152,145	3,079,228	18.2	Δ 2.3	China	3,187,391	3,072,822	18.7	Δ 3.6
South Africa	1,802,346	1,973,762	11.7	9.5	Netherlands	1,350,766	1,574,255	9.6	16.5
United Arab Emirates	366,633	1,713,457	10.2	367.3	India	959,329	1,057,159	6.4	10.2
China	2,201,390	1,376,605	8.2	Δ 37.5	Russian Federation	141,725	1,051,877	6.4	642.2
India	1,687,549	1,178,475	7.0	Δ 30.2	United States of America	1,072,964	993,408	6.1	Δ 7.4
Canada	1,829,275	855,488	5.1	Δ 53.2	Belgium	621,020	759,986	4.6	22.4
United States of America	682,010	787,791	4.7	15.5	United Arab Emirates	407,831	620,866	3.8	52.2
Netherlands	812,548	664,143	3.9	Δ 18.3	United Kingdom	2,409,708	504,752	3.1	Δ 79.1
Italy	558,412	621,431	3.7	11.3	Switzerland	699,963	365,886	2.2	Δ 47.7
Brazil	10,407	523,248	3.1	4927.8	South Africa	457,587	311,199	1.9	Δ 32.0
Total (including others)	17,378,757	16,874,662	100	Δ 2.9	Total (including others)	17,962,660	16,394,368	100	Δ 8.7

Source: Compiled from ITC TRADE MAP

Table 5.1.2 Ghana's Intra-ECOWAS Trade Trends

(Unit : Thousand USD, %) (Δ is negative value)					(Unit : Thousand USD, %) (Δ is negative value)				
ECOWAS Countries EXPORT	2022	2023	Ratio	Growth rate	ECOWAS Countries IMPORT	2022	2023	Ratio	Growth rate
	Amount	Amount				Amount	Amount		
Burkina Faso	550,908	441,162	2.6	Δ 19.9	Burkina Faso	148,911	208,816	1.3	40.2
Cote d'Ivoire	289,731	251,893	1.5	Δ 13.1	Togo	174,404	171,198	1.0	Δ 1.8
Togo	190,269	217,506	1.3	14.3	Cote d'Ivoire	167,774	143,399	0.9	Δ 14.5
Mali	189,676	165,361	1.0	Δ 12.8	Nigeria	166,074	118,097	0.7	Δ 28.9
Nigeria	86,805	104,378	0.6	20.2	Liberia	7,574	21,960	0.1	189.9
Niger	98,809	61,523	0.4	Δ 37.7	Mali	808	17,008	0.1	2005.0
Benin	53,130	57,493	0.3	8.2	Senegal	19,407	16,786	0.1	Δ 13.5
Senegal	85,132	46,860	0.3	Δ 45.0	Guinea-Bissau	3,281	4,734	0.0	44.3
Guinea	28,479	33,217	0.2	16.6	Benin	791	3,917	0.0	395.2
Liberia	13,210	25,370	0.2	92.1	Sierra Leone	5,900	3,357	0.0	Δ 43.1
Sierra Leone	23,098	23,073	0.1	Δ 0.1	Guinea	2,870	2,178	0.0	Δ 24.1
Gambia	4,753	4,596	0.0	Δ 3.3	Niger	398	370	0.0	Δ 7.0
Cabo Verde	463	279	0.0	Δ 39.7	Gambia	4,695	215	0.0	Δ 95.4
Guinea-Bissau	292	163	0.0	Δ 44.2	Cabo Verde	31	94	0.0	203.2
ECOWAS†	1,614,755	1,432,874	8.5	Δ 11.3	ECOWAS†	702,918	712,129	4.3	1.3
Total (including others)	17,378,757	16,874,662	100	Δ 2.9	Total (including others)	17,962,660	16,394,368	100	Δ 8.7

Source: Compiled from ITC TRADE MAP



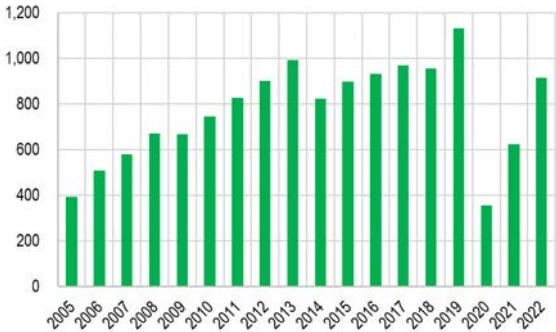
Source: Compiled from ITC TRADE MAP

Figure 5.1.2 Value of Imports and Exports of Ghana and Neighboring Countries

Thus, although the volume of trade with neighboring countries is still low, Ghana is required to promote intra-regional trade within the framework of the AfCFTA concept, and trade facilitation measures for this purpose need to be promoted more than ever.

(3) Necessity Based on the Number of Foreign Arrivals

Figure 5.1.3 shows the number of foreign arrivals, which has been recovering since 2021, despite a drop in arrivals due to COVID-19 in 2020. Ghana is expected to become a hub for trade in West Africa as well as the core of the region in terms of human movement, which requires smooth border management.



Source: Ghana Tourism Authority

Figure 5.1.3 Number of Foreign Arrivals

(4) Summary

As described above, trade facilitation and the strengthening of border controls in Ghana are policies that are consistent with the higher-level plan, and the need for such policies is clearly recognized from the current data on trade trends and the number of foreign arrivals. However, as indicated in the previous section, there is much room for improvement in customs administration and border surveillance and enforcement at the border, and concrete measures for this purpose need to be developed and implemented as soon as possible.

5.2 Analysis of the Issues and Consideration of Countermeasures

In Chapters 2 through 4, the survey team has summarized the actual status of customs administration in Ghana, as well as the current situation and issues at major borders. In this section, the survey team will summarize the current issues in the three areas of "Customs Administration", "Border Operation and Management (non-structural and structural)," and "Border Surveillance/Enforcement and Customs Procedure/Inspection (non-structural and structural)" and examine proposed countermeasures for these areas. In addition, some of the issues span multiple sectors.

Table 5.2.1 shows the current issues and possible measures by sector.

Table 5.2.1 Examination of Current Issues and Possible Measures

Sector	Current Issues	Possible Measures to Be Taken
Customs Administration	Lack of skilled personnel to be deployed to the borders under the devolution policy to the regions	Increase in the number of customs officers and human resource development.
	Lack of statistical data over time	Enhanced statistical control
	Inaccuracies in customs declarations (pre; inconsistencies in declarations/post declarations, HS code errors, etc.)	Education and training for private importers and exporters
	GRA Customs Laboratory facilities are cramped.	Expansion of the GRA Customs Laboratory
	A limited number of skilled personnel at the GRA Customs Laboratory is hindering testing at the border.	Strengthening the staff capacity of the GRA Customs Laboratory and expanding the Customs Laboratory Mobile Van
Border Operation and Management (Non-structural)	Lack of cooperation with neighboring countries (opening hours, information sharing, procedures, etc.)	Coordination of work content and implementation systems with neighboring countries
	Inaccuracies in customs declarations (discrepancies between pre-arrival and post-arrival declarations, incorrect HS codes, etc.)	Improve compliance and capacity of private traders

	Lack of coordination with non-major (other than customs, police, and immigration) border enforcement agencies ⁴¹	Strengthening Mutual Coordination among Border Enforcement Agencies
	Lack of bilateral coordination/cooperation between Ghana and Togo Customs in Akanu JBP	Intervention by ECOWAS for closer coordination between GRA and Togo Customs Ongoing monitoring and related training by ECOWAS
	Increased informal trade through informal borders	Border Formalization and Border Control Facilities
Border Operation and Management (Structural)	Aging or lack of border-related facilities (parking, internet, electricity, staff housing, etc.)	Development and expansion of border operation and management-related materials and equipment (basic infrastructure within the country, office automation equipment, cargo handling and transport vehicles, etc.)
	Aging or lack of border service facilities (water, toilets, banks, restaurants, etc.)	
	Lack of community facilities near the border (community centers, schools, clinics, wells, etc.)	Development of border community facilities
Border Surveillance /Enforcement and Customs Clearance/ Inspection (Non-structural)	A high percentage of Red channels in cargo inspection	Improved compliance by private traders Improving Customs' risk management capabilities
	Lack of efficiency in risk management (no mandatory risk profiling at border level)	Decentralization of risk management and capacity building
	Duplicate inspections on the same shipment/importer	Mandatory information sharing and feedback on inspection results Promote joint inspections with other government agencies to reduce unnecessary inspections.
	BODSEC is not fully functional at all institutional levels of the border (e.g., the Aflao border)	Promote mutual understanding and cooperation with non-major border enforcement agencies.
Border Surveillance /Enforcement and Customs Clearance/ Inspection (Structural)	Aging or lack of border inspection equipment to detect illegal drugs and weapons	Expanded and updated border surveillance and enforcement equipment, including cargo and passenger x-ray scanners, handheld body scanners, ion scans, Raman spectrometers, CCTV cameras, and drones
	Lack of transport to patrol the extensive border area efficiently	Adequate border security using vehicles, motorcycles, fast boats, and other equipment
	Although chemical analysis equipment exists, securing reagents is challenging due to budget shortages, etc.	Sustainable procurement of reagents for chemical analysis
	Lack of proper maintenance	Ensure staffing and budget for appropriate maintenance and management

Source: JICA survey team

(1) Customs Administration

The biggest challenge for customs administration is to improve the efficiency, facilitation, and speed of customs clearance operations, which would be made possible by "improving the capacity of customs officers" and "promoting the spread and effective updating of various systems" centered on ICUMS. In addition, to make these measures possible, it is necessary to accumulate various statistical data that will serve as the basis for them and to improve the efficiency of administrative operations based on such data.⁴² It is also necessary to improve the quality of private importers and exporters, as inaccuracies in customs declarations have resulted in situations where procedures and inspections must be carried out often.

⁴¹ For information on the composition of the Border Control Organization (BODSEC), see the footnote on p. 25.

⁴² In order to improve the efficiency of customs operations, it is necessary to accumulate various customs-related data, analyze these data, and consider measures to improve efficiency. Specific data is expected to be related to "HS classification," "customs valuation," "rules of origin," "risk management," and so on. The data and information are to be shared among all customs officers in order to improve their operational rainfall rate.

(2) Border Operation and Management (Non-structural)

Non-structural issues in border operation and management include "improper customs declarations and screening," "inadequate operations at Akanu," the only JBP in Ghana, and a vast number of informal borders and increased informal trade. Possible measures include "improving the risk management capacity of customs" about inappropriate customs declarations and screening and "holding training sessions for private traders to improve compliance and disseminate know-how on customs clearance" to reduce inappropriate declarations. In addition, the inadequacy of JBP management in Akanu can be considered a diplomatic problem, and "improvement of relations through ECOWAS intervention" and "continuous monitoring and training" are possible countermeasure proposals. Furthermore, according to hearings at the Ministry of National Security, the increase in informal trade through informal borders is a significant problem in Ghana, which has long land borders, and "formalization of informal borders and related facilities" is considered to be the most effective, based on "support to local communities" across the border.

(3) Border Operation and Management (Structural)

Structural challenges for border operation and management include access roads, physical infrastructure such as parking lots and staff housing, border-related facilities such as Weighbridges and forklifts, and aging and inadequate border service facilities such as toilets, water, restaurants, and banks. Assessing the need for appropriate maintenance of these facilities and equipment is necessary.

(4) Border Surveillance /Enforcement and Customs Clearance/ Inspection (Non-structural)

In Ghana, which has long land borders, appropriate monitoring and control in border areas is an important issue. The importance of this issue has increased with the discovery of nearly 50 pieces of illegal firearms at the Tema Port in November 2024. Non-structural issues related to border surveillance/enforcement and customs procedure/inspection include enforcement systems and methods. In particular, 'improving the implementation system for risk management and developing capabilities' is a pressing issue. As for the implementation system for risk management, there are five RM Unit staff at the CTSB and a staff member in charge of Preventive at the border, but these five RM staff members are inadequately staffed. In addition, Preventive is engaged in risk management and provides information contributing to risk management to RM personnel as part of its enforcement activities. It is necessary to assign dedicated RM personnel at the border as well. Risk management methods are also not regularly managed and reviewed for compliance by importers and exporters and are not responsive to daily changing risks. In addition, measures such as "mandatory information sharing and feedback on inspection results" and "promotion of joint inspections with other ministries and agencies to reduce unnecessary inspections" should be initiated as soon as possible.

(5) Border Surveillance /Enforcement and Customs Clearance/ Inspection (Structural)

Structural problems related to border surveillance and enforcement include "aging or lack of control equipment for detecting illegal drugs and weapons" and "lack of proper maintenance and management. It is important to "determine the need for such equipment and supply it appropriately," as well as to "establish a system and budgetary measures to ensure that it is properly maintained and managed.

5.3 Actions for Trade Facilitation and Strengthening Border Controls

The actions to be taken were extracted based on the measures to address the current issues organized in the previous section (Table 5.2.1).

- I. Strengthening the capacity of Customs Administrations
 - (i) Improving the Risk Management capabilities of customs officers
 - (ii) Improving the capabilities of customs officers at the border
 - (iii) Strengthening the functions of the GRA Customs Laboratory
 - (viii) Developing private importers and exporters
- II. Improving the Efficiency of Border Control Operation and Management
 - (ix) Supporting border operation and management
- III. Strengthening Border Surveillance/Enforcement and Customs Clearance/Inspection Measures
 - (x) Newly installing and updating large cargo vehicle inspection equipment
 - (xi) Strengthening surveillance and enforcement measures at the major borders
 - (viii) Strengthening surveillance and enforcement measures at the northern borders

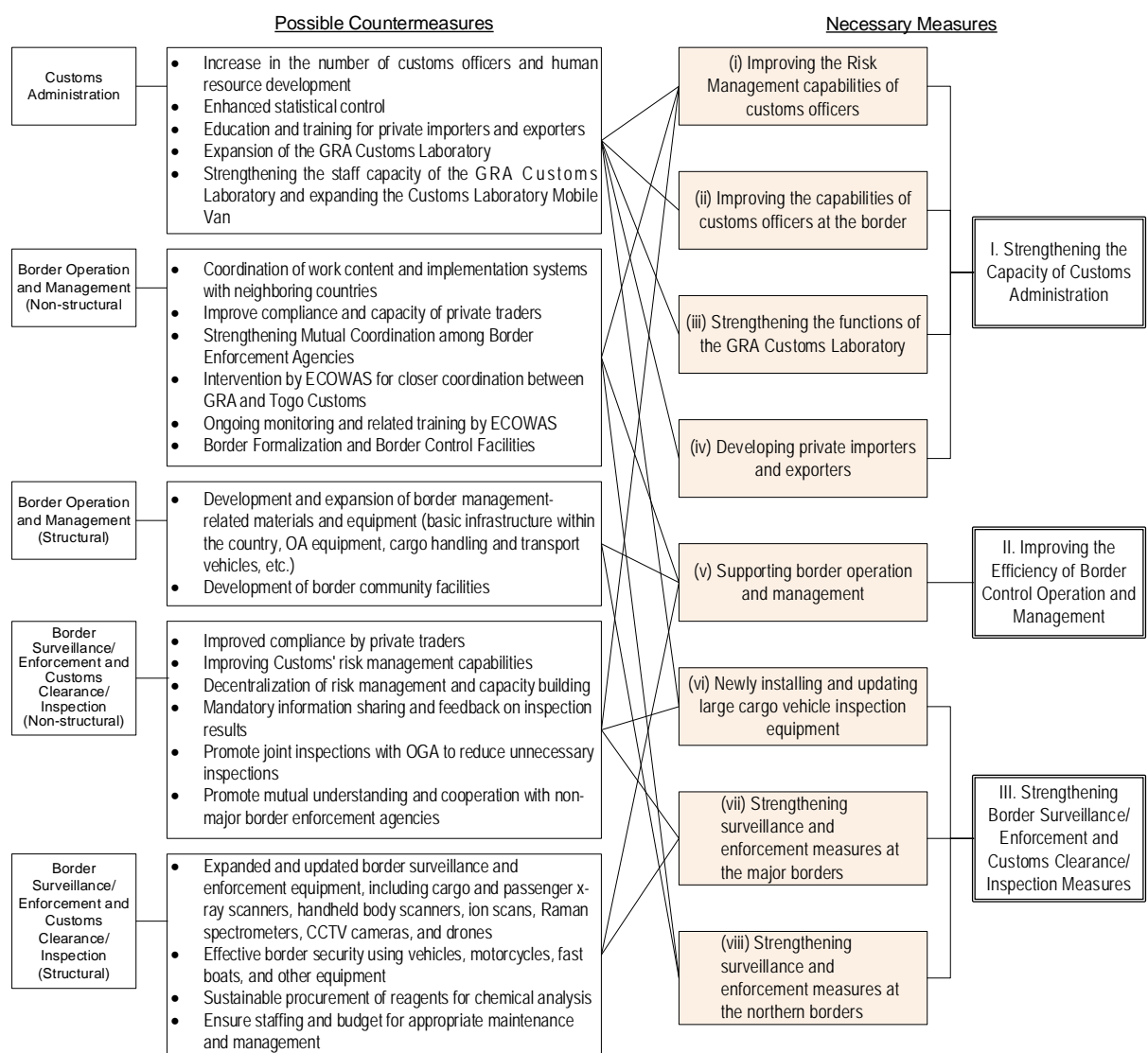


Figure 5.3.1 Possible Response Measures and Necessary Actions

Table 5.3.1 summarizes the proposed scope and implementing agencies for each action. The Ghana Boundary Commission (GhBC) is the C/P for these actions, and its leading roles are to define the 2,200 km of inland borders, prevent border disputes, and maintain security near the borders. Although it is a new organization established in 2021,

GIZ has financially supported it, and its structure is now in place. Therefore, GhBC is the C/P concerning strengthening northern border security through border community support.

I. Strengthening the Capacity of Customs Administration

(1) Improving the RM Capabilities of Customs Officers

Although RM is a fundamental task in customs, only five GRA officers are in charge of it. This action aims to increase the number of GRA Customs Division officers in charge of RM and improve their capacity to implement an appropriate RM cycle at both the central and local levels. Implementing this RM cycle (information gathering, information analysis, establishment of selectivity criteria, assessment of effectiveness of selectivity criteria, and new information gathering and analysis) will also help establish modern customs RM in the GRA.

(2) Improving the Capabilities of Customs Officers at the Border

In Ghana, personnel changes are made regularly (approximately every three years), and border customs officers change with each transfer. The GRA Customs Division, with support from USAID, provided training to approximately 200 customs officers in 2024 and deployed them to regional offices. As the officers who received training with USAID support will also be transferred within three years, it is necessary to establish a continuous human resources development system. This action is intended to ensure that customs administration is carried out properly by providing appropriate knowledge and ensuring that it is retained through the proper implementation of refresher training for newly assigned staff and staff who have been in their positions for several years and who are responsible for examining HS classification, customs valuation and rules of origin at the border.

(3) Strengthening the Functions of the GRA Customs Laboratory

The GRA Customs Laboratory responds to requests from all the country's borders, handles over 1,000 analysis cases annually, and is equipped with the corresponding testing equipment. However, as the content of the tests has become more advanced, the number of testing devices has increased, and the existing facilities are already too small, so the construction of a new analysis center is being planned. In addition, the GRA Customs Laboratory dispatches customs laboratory mobile van to rural areas in response to requests from all of Ghana's borders. However, the two existing customs laboratory mobile van cannot respond to all requests, and because the analysis is carried out at the GRA Customs Laboratory, it takes time. This action aims to renovate the building of the GRA Customs Laboratory in Accra, which is already cramped, and provide customs laboratory mobile van, as well as to dispatch these mobile vans to the border more frequently to carry out analysis at the border efficiently and to realize accurate HS code classification and prevent the influx of illegal goods. In Ghana, many types of cargo cannot be judged for import/export permission without analysis⁴³, and some items must be 100% analyzed without exception by other laws.

(4) Developing Private Importers and Exporters

According to GRA Customs Division, many declarations in Ghana require verification of import/export declaration details and accompanying documents, and this has been pointed out as one of the reasons for the high inspection rate. In Ghana, the introduction of the AEO system has only just begun. The purpose of this action is to raise the awareness of law-abiding importers and exporters through sensitization and workshops for private importers and exporters and to increase the reliability of the documents submitted by exporters and importers for declaration, thereby eliminating the need for customs officers to examine documents and inspect cargo. This initiative is intended to effectively use customs resources (human resources and equipment) and shorten the time required for customs clearance.

⁴³ Importation of goods contaminated with heavy metals or radiation is prohibited under the Food Sanitation Law and other laws and regulations.

II. Improving the Efficiency of Border Control Operation and Management

(5) Supporting Border Operation and Management

The movement of people and goods is frequent at the border, and prompt processing of various procedures for this purpose will facilitate trade. Interviews at the border show that the lack of various materials and equipment⁴⁴ necessary for operations is hindering operations and needs to be addressed. This action is intended to improve the efficiency and speed of border control operations by providing various required materials and equipment at the Ghanaian border, promoting trade facilitation, and strengthening smuggling control.

III. Strengthening Border Surveillance/Enforcement and Customs Clearance/Inspection Measures

(6) Newly Installing and Updating Large Cargo Vehicle Inspection Equipment

This action aims to facilitate trade and strengthen RM by improving the GRA Customs Division's inspection capacity. Specifically, it seeks to reduce the cargo inspection time and improve the customs clearance and inspection capacity for import, export, and transit cargo by upgrading large X-ray scanners and support facilities. The project area is the Elubo border, through which the Lagos-Abidjan corridor passes and where further needs are expected to increase.⁴⁵ Although Elubo is a planned site for a JBP by ECOWAS, the details have not yet been planned, and the timing has not yet been determined. However, it is assumed that the JBP will be a separate facility (Ghana and Cote d'Ivoire will build their facilities) rather than an integrated one, so updating the large X-ray scanner should not be a problem now.

(7) Strengthening Surveillance and Enforcement Measures at the Major Borders

Ghana has long land borders in the east, west, and north, and numerous unofficial borders are on top of the long borders. The Ghanaian government has organized the BODSEC to deal with this problem. Still, it is not functioning adequately due to the adverse effects of stove-piped administration, and border surveillance and enforcement equipment are not sufficiently enforced due to inadequate maintenance and insufficient numbers. This action aims to ensure the safety and security of Ghanaian citizens by providing equipment that will enable border controls to be carried out promptly and around the clock, mainly at Ghana's major borders, and by implementing appropriate border controls and smuggling control.

(8) Strengthening Surveillance and Enforcement Measures at the Northern Borders

Borders in Ghana are often set up in places that divide existing communities, but they are boundaries that residents cross daily. In addition to formal borders, there are many unofficial border crossing points and borders for locals who can cross the border only on foot. Since much of this border trade conducted through these unofficial borders is unofficial, the TMA and IOM have noted that there is also illegal trade, and the GhBC is trying to gain the cooperation of communities by providing social assistance to communities near the border to make border trade transparent. GhBC is also considering the establishment of community police stations to combat smuggling and security. These efforts will provide soft support to complement the aforementioned border monitoring equipment (hardware) for enforcement and can contribute to maintaining security, especially in the northern region. This action contributes to the maintenance of public order and the strengthening of controls on illegal trade in border areas by promoting smooth cross-border trade and national-citizen harmony through support for the improvement of the living environment of local communities around the border and educational activities for residents and border traders, etc., implemented by GhBC.

⁴⁴ See p.62 , Table 5.2.1.

⁴⁵ Heavy vehicle transit traffic on the Elubo border is assumed to increase by 2045 (see Table 3.2.3).

Table 5.3.1 Draft Scope of Actions Needed, Implementing Agency

Action	Relationship to and Response to Current Issues (Issues to be Addressed)	Purpose	Scope (Draft)	Implementing Agency
I. Improving the RM Capabilities of Customs Officers	<p>The GRA has developed a fourth five-year strategic plan for 2023-2027 to modernize the GRA, starting with customs administration. Single Window, a part of this process, is still not paperless because other ministries and agencies connected to ICUMS are lagging in digitization. In addition, unnecessary inspections due to regulations of other ministries are hindering trade facilitation. As a result, the percentage of declarations requiring inspection (Red Channel) is inconsistent among government offices and depends on seasonal factors, but it generally remains high. To address this situation, customs RM methods must be implemented to achieve adequate customs clearance. High-risk declarations should be examined intensively, and the actual goods should be inspected when necessary. On the other hand, effective RM practices will enable low-risk declarations to be cleared quickly. However, RM in GRA is practiced by only a few staff (5) and does not address the risks (tax evasion and smuggling of illegal goods) of the entire GRA customs. The challenge is increasing the number of staff in charge of RM.</p>	<p>This project aims to train experts in customs RM in Ghana. The trained officers will serve as instructors to teach RM to younger officers, improving the risk management capacity of more GRA officers to balance trade facilitation and border control.</p>	<p>[Countermeasures]</p> <ul style="list-style-type: none"> • Training of Master Trainers (MTs) in the field of RM • Training of RM officers by MT in the field of RM <p>[Activities]</p> <ul style="list-style-type: none"> • Survey and analysis of the current state of RM • Development of training curriculum and training materials in the field of RM • Training of Trainers (ToT) for MTs • Provide training for importers, exporters, and customs brokers to improve compliance • Training for customs officers in charge of RM by MT (information gathering, information analysis, formulation of examination criteria, simulation of examination criteria, post-exposure analysis) • SOP/Manual Preparation <p>[Target]</p> <ul style="list-style-type: none"> • Accra, Tema Port, Akanu, Aflao, Elubo, Paga, and Takoradi Port <p>[Project Effects]</p> <ul style="list-style-type: none"> ● Quantitative Effects <ul style="list-style-type: none"> • Detection of illegal cargo • Increase in the amount of tax due • Declining inspection rates • Shorten the time required for customs clearance ● Qualitative Effects <ul style="list-style-type: none"> • Training of instructors • Improving the way customs officers work 	<p>Ghana Revenue Authority</p> <p>CTSB</p>
II. Improving the Capabilities of Customs Officers at the Borders	<p>The GRA has developed a fourth five-year strategic plan for 2023-2027 to modernize the GRA, including customs administration. One specific modernization measure is the regional development of a pre-arrival declaration system (preliminary examination system) for more rapid customs clearance at the border where the cargo is located. To establish the pre-arrival declaration system in the regions, the GRA Customs Bureau, with the support of USAID, has just trained and deployed approximately 200 customs officers to the areas by 2024. However, these newly deployed officers will leave their current posts after a few years due to personnel transfers, so continuous human resource development is necessary. In addition, although the GRA has its own training center, due to budget shortfalls, it cannot pay for trainees' daily allowances, prepare teaching materials, and invite</p>	<p>In Ghana, personnel changes occur regularly (approximately every three years), and staff members who have received training with the support of USAID are also transferred within three years, making it necessary to establish a continuous human resource development system. This project aims to provide appropriate refresher training for newly assigned staff in charge of HS classification, customs valuation, and rules of origin examination at the border, as well as for staff who have been in training for several years, to</p>	<p>[Countermeasures]</p> <ul style="list-style-type: none"> • Provide training on HS classification, customs valuation, and rules of origin for customs officers newly assigned to the CTSB at the border. • Refreshment training is provided for staff who have been assigned to a company for several years (generally 3 - 5 years). <p>[Activities]</p> <ul style="list-style-type: none"> • Align with the GRA Central Research Institute's annual plan for human resource development. • Procurement of training materials and invitation of trainers • Provide training for newly assigned staff in HS classification, tariff valuation, and rules of origin (HS classification, etc.) • Refreshment training for newly assigned staff after several years of training in HS classification, etc. • Conducting instructor development training • Establish a system for continuous training by trained instructors. <p>[Target]</p> <ul style="list-style-type: none"> ● Accra, Tema Port, Akanu, Aflao, Elubo, Paga, and Takoradi Port 	<p>Ghana Revenue Authority</p> <p>Training Center</p>

	instructors, and thus needs support from development assistance agencies.	impart and retain appropriate knowledge and to enforce customs administration properly.	<p>[Project Effects]</p> <ul style="list-style-type: none"> ● Quantitative Effects <ul style="list-style-type: none"> • Increase in inspection staff • Increase in the number of analyses • Increase in the number of illegal goods detected • Increase in the amount of tax due • Reduction in customs clearance time ● Qualitative Effects <ul style="list-style-type: none"> • Training of instructors • Establishment of inspection system 	
III. Strengthening the Functions of the GRA Customs Laboratory	In Ghana, several items, such as sugar, must be chemically analyzed as Sensitive Items. The purpose is to ensure public safety and tax collection, and it is impossible to visually identify foods contaminated with heavy metals or radioactivity. Therefore, GRA sends samples to Accra, the only laboratory with analytical capabilities, for analysis and decides whether to allow customs clearance based on the results. However, due to road conditions and traffic congestion in Ghana, transporting samples from the border to Accra is time-consuming, and there is a risk of inaccurate analysis due to damage to samples during transportation (e.g., shaking), etc. To avoid such risks, GRA has introduced a customs laboratory mobile van. As of 2024, two mobile analyzers are in operation, and one is constantly dispatched to the Tema Port, which has high analytical needs. Other borders cannot benefit from mobile analytical laboratories and send samples to Accra, taking the abovementioned risks.	This project aims to renovate the cramped GRA Customs Laboratory building and provide a new customs laboratory mobile van, dispatch the mobile analysis laboratory to the border more frequently, conduct analysis at the border in a short time, and accurately classify HS and prevent the influx of illegal goods. In Ghana, many cargoes cannot be determined for import/export permission without analysis, and some items are required by other laws and regulations to be analyzed 100% without exception. By introducing mobile analysis stations and dispatching them to the border, the project aims to ensure accurate tax collection and prevent the inflow of illegal goods.	<p>[Countermeasures]</p> <ul style="list-style-type: none"> • Training in the provision and operation of mobile analyzers <p>[Activities]</p> <ul style="list-style-type: none"> • Investigation of specifications of mobile analyzers to be introduced. • Procedures for installing a mobile analytical laboratory (including testing equipment) • Training for analysts (training on handling methods, if necessary) <p>[Target]</p> <ul style="list-style-type: none"> • GRA Customs Laboratory <p>[Project Effects]</p> <ul style="list-style-type: none"> ● Quantitative Effects <ul style="list-style-type: none"> • Increase in inspection staff • Increase in illegal goods detected • Increase in the amount of tax due • Reduction of customs clearance time ● Qualitative Effects <ul style="list-style-type: none"> • Establishment of inspection systems • Standardization of inspection methods 	Ghana Revenue Authority Customs Laboratory
IV. Developing Private Importers and Exporters	In Ghana, importers' and exporters' compliance is low, which is one reason for the high inspection rate. Globally, highly compliant exporters and importers are recognized as Authorized Economic Operators (AEOs) for simplified procedures and shorter customs clearance times. Ghana is just getting started with the implementation of the AEO system. As of November 2024, there were only 9 AEO importers and exporters. Currently, the GRA is aiming to certify 15 more for January 2025.	The purpose of this project is to increase the number of AEO importers and exporters through sensitization and workshops, thereby reducing the burden on importers and exporters at customs clearance and eliminating the need for customs officers to examine documents and inspect cargo, thereby effectively utilizing customs resources (personnel and	<p>[Countermeasures]</p> <ul style="list-style-type: none"> • Conduct training for AEO candidate companies and those who wish to become certified as AEOs and certify more businesses as AEOs. <p>[Activities]</p> <ul style="list-style-type: none"> • Sensitization activities of the AEO system • Explanation of the criteria to be accredited as an AEO, and explanation and training of the work for accreditation <p>[Target]</p> <ul style="list-style-type: none"> • Companies wishing to become AEO certified <p>[Project Effects]</p> <ul style="list-style-type: none"> ● Quantitative Effects <ul style="list-style-type: none"> • Increase in the number of AEO-certified contractors 	Ghana Revenue Authority CTSB

		equipment) and reducing the time required for customs clearance. The purpose is to reduce the time needed for customs clearance.	<ul style="list-style-type: none"> ● Qualitative Effects ● Reduction in the number of inspections ● Economic development through the facilitation of logistics 	
V. Supporting Border Operation and Management	The movement of people and goods is frequent at the border, and prompt processing of various procedures for this purpose will facilitate trade. Hearings at the border have been hampered by a lack of materials and equipment necessary for operations, which must be addressed.	This project aims to improve the efficiency and speed of border control operations by providing various necessary equipment and materials at the Ghanaian border. Thus, it promotes trade facilitation and strengthens smuggling control.	<p>[Countermeasures]</p> <ul style="list-style-type: none"> ● Provision of equipment and materials to facilitate various border operation and management <p>[Activities]</p> <ul style="list-style-type: none"> ● Provision of facilities: office buildings, staff housing, parking lots, etc. ● Provision of equipment: Weighbridge, weigh scales for Bulk Cargo, forklifts, communication equipment among staff, lighting equipment, business support software, etc. ● Provision of facilities: electricity, toilets, computers (including tablets), internet (high speed, stabilized), etc. <p>[Target]</p> <ul style="list-style-type: none"> ● Aflao, Akanu, Elubo, Paga and Tema Port <p>[Project Effects]</p> <ul style="list-style-type: none"> ● Quantitative Effects ● Increase in the number of violations of overloaded vehicles ● Decrease in idle time, customs clearance, and inspection time due to fewer outages ● Decrease in idle time due to improvements in the internet connection environment ● Qualitative Effects ● Improvement of staff satisfaction with the working environment 	Ghana Revenue Authority Port Operation
VI. Newly Installing and Updating Large Cargo Vehicle Inspection Equipment	A large X-ray scanner inspects almost 100% of imported and transit cargo in Ghana. For this purpose, a large X-ray scanner has been installed at major border crossings and is maintained and managed through PPP. However, some equipment is aging and frequently malfunctions; some use gamma rays, whose radiation harms health, instead of X-rays, and some cannot structurally inspect vehicles with high heights. All of these require updating, resulting in problems that prevent efficient inspections.	This project aims to replace outdated or functionally inadequate large X-ray scanners, reducing the time required for cargo inspection and strengthening security and anti-terrorism measures by introducing more accurate equipment.	<p>[Countermeasures]</p> <ul style="list-style-type: none"> ● Provision of large X-ray scanner <p>[Activities]</p> <ul style="list-style-type: none"> ● Consideration of specifications of inspection equipment to be introduced. ● Procedures for installing a scanner ● Training for customs officers in charge of inspections (image analysis, narrowing down inspection targets) ● Establish linkage to subsequent open inspection ● SOP/Manual Preparation <p>[Target]</p> <ul style="list-style-type: none"> ● Elubo border <p>[Project Effects]</p> <ul style="list-style-type: none"> ● Quantitative Effects ● Reduced inspection time ● Reduction of logistics costs by shortening transportation time ● Number of illegal cargos detected (discovery of illegal cargo (illegal drugs, firearms, etc.) concealed in cargo) ● Incremental difference in tax (Discovery of undeclared goods) ● Qualitative Effects ● Reduce the burden and improve the satisfaction of customs staff ● Improvement of border user satisfaction 	Ghana Revenue Authority Port Operation

<p>VII. Strengthening Surveillance and Enforcement Measures at the Major Borders</p>	<p>Ghana has long land borders in the east, west, and north, and on top of the long borders, there are numerous irregular borders. The Ghanaian government has organized the BODSEC to deal with this problem, but it is not functioning adequately due to the adverse effects of stove-piped administration. Border surveillance and enforcement equipment are not sufficiently enforced due to inadequate maintenance and insufficient numbers.</p>	<p>This project aims to ensure the safety and security of Ghanaian citizens by providing equipment that will enable 24-hour border control around the country's major borders and implementing appropriate border controls and smuggling control.</p>	<ul style="list-style-type: none"> ● Improvement of the overall evaluation of border facilities <p>[Countermeasures]</p> <ul style="list-style-type: none"> ● Provision of various types of enforcement equipment and training in operational methods <p>[Activities]</p> <ul style="list-style-type: none"> ● Provision of equipment: CCTV cameras, drones, X-ray scanner for passenger baggage, body scanners, Raman spectrometer/TDS (or ion scan), patrol vehicles or motorcycles, speed boats, etc. ● Training in the use of the above equipment <p>[Target]</p> <ul style="list-style-type: none"> ● Aflao, Akanu, Elubo, Paga and Tema Port <p>[Project Effects]</p> <ul style="list-style-type: none"> ● Quantitative Effects <ul style="list-style-type: none"> ● Expansion of surveillance and security areas ● Increased number of patrols ● Reduction of passenger inspection time ● Reduction in the number of accidents and incidents ● Increase in the number of cases of illegal cargo being uncovered ● Qualitative Effects <ul style="list-style-type: none"> ● Improvement of the security situation at the border ● Improve safety in local communities 	<p>Ghana Revenue Authority</p> <p>Port Operation</p>
<p>VIII. Strengthening Border Surveillance and Enforcement at the Northern Border</p>	<p>Borders in Ghana are often set up in places that divide existing communities but are boundaries that residents cross daily. In addition to formal borders, there are many informal border crossing points and borders for locals who can cross the border only on foot. Since much of this border trade is irregular, the TMA and IOM have noted that there is also illegal trade, and the GhBC is trying to gain the cooperation of communities by providing social assistance to communities near the border to make border trade transparent. GhBC is also considering the establishment of community police stations to combat smuggling and security. These efforts will provide soft support to complement the aforementioned border surveillance equipment (hardware) and can contribute to maintaining security, especially in the northern region.</p>	<p>The purpose of this project is to contribute to the maintenance of security and the strengthening of the control of illegal trade in the border area by improving the living environment of the communities around the border, promoting smooth border crossing, and reconciling the state and its residents through educational activities for residents and border traders, which the GhBC is conducting.</p>	<p>[Countermeasures]</p> <ul style="list-style-type: none"> ● Livelihood Support for Border Communities <p>[Activities]</p> <ul style="list-style-type: none"> ● Target facilities: Border Post, access roads, assembly halls, schools, police stations, clinics, wells, water stations, etc. ● Conduct educational activities on border control and anti-smuggling ● Support for the establishment of an operation and maintenance management system for public facilities used by residents <p>[Targett]</p> <ul style="list-style-type: none"> ● Target border areas with high support needs in northern, northwestern, and northeastern Ghana, where the need to control illegal trade and maintain security is exceptionally high in the interior. <p>[Project Effects]</p> <ul style="list-style-type: none"> ● Quantitative Effects <ul style="list-style-type: none"> ● Increase in the number of users of border facilities, school students, medical clinics, etc. ● Number of communities, events, and participants in which awareness-raising activities took place ● Number of residents who understand the border control and anti-smuggling measures implemented by the government. ● Qualitative effects <ul style="list-style-type: none"> ● Improved living conditions in local communities ● Improve safety in local communities 	<p>Ghana Boundary Commission</p>

5.4 Roadmap for Improvement

(1) Establish Screening Requirements for Prioritization

This section identifies the projects that should be prioritized as JICA projects from among the candidate projects identified in the previous section and establishes screening requirements to create a roadmap in the short, medium, and long term. The following points should be considered when evaluating the appropriateness of a JICA project: 1) consistency with project objectives, 2) needs from the host government, 3) impact, 4) appropriate maintenance and management systems, and 5) validity. Screening requirements should be set in line with these points. Table 5.4.1 shows screening requirements for these perspectives.

Table 5.4.1 Perspectives for Evaluating Countermeasures and Screening Requirements

	Point of View	Screening Requirements
1	Consistency with project objectives	<ul style="list-style-type: none"> Does it contribute to facilitating customs clearance procedures (including risk management)? Will it contribute to increased border surveillance and enforcement? Is it consistent with the Ghanaian national development cooperation policy?
2	Needs from the host government	<ul style="list-style-type: none"> Is it consistent with the national development plan or other higher-level plans? Is there a specific need from the destination government?
3	Impact	<ul style="list-style-type: none"> Are the project effects expected to be sufficient? Are the benefits to the local community significant?
4	Appropriate maintenance and management systems	<ul style="list-style-type: none"> Is the project implementation structure in place? Is there a post-completion maintenance system in place?
5	Validity	<ul style="list-style-type: none"> Are there any benefits to Japanese companies? Is there any collaboration with other JICA projects?

(2) Prioritization of Projects

The eight candidate projects extracted in 5.3 are evaluated from the five perspectives shown in Table 5.4.1. Specifically, the status of response to the screening requirements extracted from the five perspectives is assessed at three levels: "applicable: ☉," "somewhat applicable: ○," and "not applicable: -."

1) Consistency with Project Objectives

- Actions (I) to (IV) to strengthen customs functions fall under the category of actions that contribute to "facilitating customs clearance procedures."
- Concerning strengthening border surveillance and enforcement, actions VI to VIII, which are intended to achieve this, are applicable.
- JICA's country-specific development cooperation policy lists the "promotion of sustainable and stable economic growth" as a significant goal and four priority areas (medium-term goals): 1) infrastructure development, 2) strengthening industrial infrastructure including agriculture, 3) health, and 4) human resource development. In particular, about 1) infrastructure development, it is clearly stated that support will be provided for the realization of corridor development, including infrastructure development that contributes to the development of the West African region as a whole, as formulated in the "West Africa Growth Ring Master Plan." In other words, it can be said that support for Aflao, Akanu, and Elubo on the Lagos-Abidjan corridor and Paga on the Tema-Ouagadougou corridor, specifically, excluding actions (IV) and (VIII), are applicable.

2) Needs from the Host Government

- In Ghana's top plan for medium-term development (CPESDP: Coordinated Programme of Economic and Social Development Policies 2021-2025), one of the priorities is "strengthening diplomacy and international cooperation,"

which includes "strong advocacy for trade facilitation and the elimination of non-tariff barriers. The report states that trade facilitation is a priority for Ghana, as it "strongly advocates trade facilitation and the elimination of NTBs" and "strives for the effective implementation of the AfCFTA to maximize its benefits as the headquarters host country of the AfCFTA. In other words, actions (I) to (VII) that contribute to trade facilitation are "applicable.

- The host government's needs will be assessed for consistency with the GRA's Fourth Strategic Plan. In this strategic plan identifies six key strategies: 1) Maximize revenue, 2) Enhance compliance and enforcement of tax and customs law, 3) Enhance quality and dynamic customer service delivery, 4) Enhance ICT culture, 5) Strengthen organizational health and accountability, and 6) Enhance employee productivity and professional development. Furthermore, they are set as 13 specific objectives⁴⁶. In particular, the candidate projects established in this study are 「2.2 Promote trade and enhance preventive operations」, 「4.1 Digitalize internal processes and enhance data management to achieve productivity & efficiency」, 「4.2 Enhance tax and customs administration systems」, 「5.2 Enhance Infrastructure」, 「6.1 Enhance staff productivity」, and 「6.2 Improve staff professional development」, it can be said that all of the actions (I) to (VIII) apply.

3) Impact

- Regarding structural measures, if the facilities are well-maintained and operated properly, the effects are immediate and direct, and we evaluated all of the business effects as "applicable:☉." In contrast, we evaluated the soft measures as "somewhat applicable:○."
- Action (VIII), which provides direct support to local communities, has the most significant impact in terms of benefits to local communities. Actions (V) and (VII) were rated as "somewhat applicable" in terms of enhancing the safety of local communities by strengthening security measures near the border.

4) Appropriate Maintenance and Management Systems

- Regarding the project implementation structure, GRA is judged to have sufficient capacity to implement the project. On the other hand, GhBC has a track record of implementing projects related to community support near the border with GIZ and is judged to have no problems regarding its implementation capacity; however, since it is a newly established organization, it is rated as "somewhat applicable."
- The implementing agency for Actions (1) to (VII) is all GRA, so there are no problems in terms of the system. Action (III) is to strengthen the functions of the existing GRA Customs Laboratory, and it is thought that additional staff and training will be required, but this is an area that GRA is focusing on, so there are no problems in terms of maintenance and management. Action (VI) is being maintained and managed through PPP, and Ghana Link, which has been entrusted with the maintenance and management of all large X-ray scanner devices in Ghana to date, will continue as before, so there are no problems. In addition, Action (V) involves the provision of equipment and materials that are in short supply, and will require the addition of staff and training. As for the other actions, the main focus will be on the software side, but considering the sustainability of the project after implementation, it is thought that a new maintenance management system will be required, so we rate these actions as 'somewhat applicable'.

5) Validity

- In terms of benefits to Japanese companies, Actions (I) and (II), which contribute to the facilitation of customs clearance operations at the Tema Port and along the Lagos-Abidjan corridor, and Action (IV), which fosters quality private importers and exporters, are particularly effective measures.
- Also, regarding linkages with other projects implemented by Japan, actions (VII) and (VIII), which are expected to be linked to GEOINT, which promotes security measures near the border, are highly appropriate.

⁴⁶ See p.27, Table 2.9.4.

6) Priority of Candidate Projects

Table 5.4.2 shows the status of each project's response to the screening requirements. Two points are given to "Applicable: ◎" and one point to "Somewhat Applicable: ○" to calculate the total score for each project. As a result, the highest evaluation was given to "(VI) Newly Installing and Updating Large X-ray Inspection Equipment" and "(VII) Strengthening Surveillance and Control Measures at the Major Borders." These were followed by "(III) Strengthening the Functions of the GRA Customs Laboratory."

(3) Roadmap for Improvement

This section summarizes each candidate project as a short—to long-term roadmap based on the priorities established in the previous section (2). The projects identified here mainly involve providing materials, equipment, and soft measures. Therefore, unlike infrastructure development, which has a target year of about 20 years from now, the following short- to long-term target periods were set at three-year intervals.

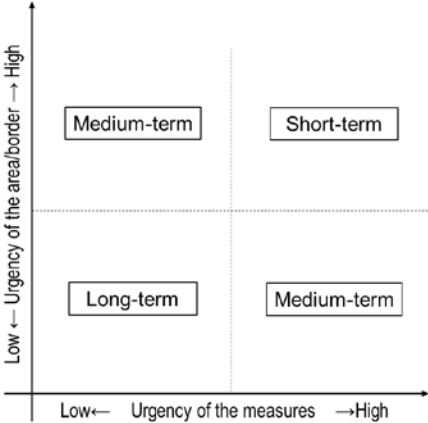
- Short-term target: 2026~ 2028
- Long-term target: 2032~ 2034
- Medium-term target: 2029~ 2031

1) Scenarios for Roadmap

In developing the roadmap, it is necessary to consider the urgency of the measures and the urgency of the region or location. The urgency of measures is discussed in the previous section (2), and the results are shown in Table 5.4.2. On the other hand, the urgency of the target area or point (border) is determined by the magnitude of the current situation's issues and needs. According to these two urgencies, a short- to long-term roadmap was developed, as shown in Figure 5.4.1.

2) Roadmap

Based on the preparation policy indicated in Figure 5.4.1, Table 5.4.3 shows the results of classifying each project into short-term, medium-term, and long-term. Five projects were selected for implementation in the short term: (I) Improving the RM capabilities of customs officers, (III) Strengthening the functions of the GRA Customs Laboratory, (VI) Newly installing and updating large cargo vehicle inspection equipment, (VII) Strengthening surveillance and enforcement measures at the major borders, and (VIII) Strengthening surveillance and enforcement measures at the northern borders.



Source: JICA survey team

Figure 5.4.1 Approach to Roadmap Creation

Table 5.4.2 Prioritization of Candidate Projects

Actions	I	II	III	IV	V	VI	VII	VIII
Candidate Projects	Improving the Risk Management capabilities of customs officers	Improving the capabilities of customs officers at the border	Strengthening the functions of the GRA Customs Laboratory	Developing private importers and exporters	Supporting border operation and management	Newly installing and updating large cargo vehicle inspection equipment	Strengthening surveillance and enforcement measures at the major borders	Strengthening surveillance and enforcement measures at the northern borders
Outline	<ul style="list-style-type: none"> • Training of MTs in the RM field • Training of young RM officers by MTs 	<ul style="list-style-type: none"> • Training for newly assigned staff at border crossings • Refreshment Training 	<ul style="list-style-type: none"> • Expansion of the central analysis laboratory • Provision of mobile analysis laboratories and training in how to use them 	Holding seminars for obtaining AEO certification, etc.	Provision of various border facilitation equipment and materials	Provision of large-scale X-ray scanner	Holding seminars for obtaining AEO certification, etc.	<ul style="list-style-type: none"> • Border Post development • Development of community facilities near the border*
Target	Accra, Tema, Akanu, Aflao, Elubo, Paga, Takoradi	Accra, Tema, Akanu, Aflao, Elubo, Paga, Takoradi	GRA Central Laboratory	Companies wishing to be certified as an AEO	Aflao, Akanu, Elubo, Takoradi	Elubo	Aflao, Akanu, Elubo, Paga	Northern, northwestern, and northeastern Ghana
Counterpart	GRA	GRA	GRA	GRA	GRA	GRA	GRA	GIBC
1) Consistency with Project Objectives								
Does it contribute to facilitating customs clearance procedures (including risk management)?	○	○	◎	◎		◎		
Will it contribute to increased border surveillance and control?					◎	◎	◎	◎
Is it consistent with the Ghanaian national development cooperation policy?	◎	◎	◎	◎	◎	◎	◎	◎
2) Needs from the Destination Government								
Is it consistent with the national development plan or other higher-level plans?	◎	◎	◎	◎	◎	◎	◎	◎
Is there a specific need from the destination government?	◎	◎	◎	◎	◎	◎	◎	◎
3) Impact								
Are the project effects expected to be sufficient?	○	○	◎	○	◎	◎	◎	◎
Are the benefits to the local community significant?					○		○	◎
4) Appropriate maintenance and Management Systems								
Is the project implementation structure in place?	◎	◎	◎	◎	◎	◎	◎	○
Is there a post-completion maintenance system in place?	○	○	◎	○	○	◎	○	○
5) Validity								
Are there any benefits to Japanese companies?	○	○		◎				
Is there any collaboration with other JICA projects?	○	○					◎	◎
Evaluation Results								
Number of responses	4	4	7	5	5	8	7	5
	● (2 points)							
	○ (1 point)	5	0	2	2	0	2	2
Total points	13	13	14	12	12	16	16	12
Overall evaluation	○	○	○	△	△	◎	◎	△
●: Excellent, ○: Fair, △: Average								

(3) Roadmap for Improvement

This section presents a short- to long-term roadmap for each candidate project based on the priorities set in the previous section (2).

Table 5.4.3 Roadmap

Candidate Projects		Summary	Short-term (2025 - 2027)	Medium-term (2028 - 2030)	Long-term (2031 - 2033)	
I	Improving the Risk Management capabilities of customs officers	<ul style="list-style-type: none"> • Training of MTs in the RM field • Training of young RM officers by MTs 	←→			
II	Improving the capabilities of customs officers at the border	<ul style="list-style-type: none"> • Training for newly assigned staff at border crossings • Refreshment Training 		←→		
III	Strengthening the functions of the GRA Customs Laboratory	<ul style="list-style-type: none"> • Expansion of the central analysis laboratory • Provision of mobile analysis laboratories and training in how to use them 	←→			
IV	Developing private importers and exporters	Holding seminars for obtaining AEO certification, etc.		←→		
V	Supporting border operation and management	Provision of various border facilitation equipment and materials		←→		
				<ul style="list-style-type: none"> • Afiao • Elubo • Akanu • Takoradi 		
VI	Newly installing and updating large cargo vehicle inspection equipment	Provision of large-scale X-ray scanner	←→			
			<ul style="list-style-type: none"> • Elubo 			
VII	Strengthening surveillance and enforcement measures at the major borders	Holding seminars for obtaining AEO certification, etc.	←→			
			<ul style="list-style-type: none"> • Paga • Elubo • Afiao • Akanu 			
VIII	Strengthening surveillance and enforcement measures at the northern borders	<ul style="list-style-type: none"> • Border Post development • Development of community facilities near the border" 	<div style="border: 1px dashed black; padding: 5px;"> ※ The short-, medium- and long-term target borders will be decided after conducting a new needs survey. </div>			

Appendix 1: Survey of Japanese Companies

1. Methodology

(1) Purpose of Implementation

This survey will collect information and analyze issues related to border customs clearance, monitoring, and control, to facilitate trade in Ghana. It will also be conducted among Japanese companies.

(2) Survey Subjects and Contents

The survey targeted Japanese companies operating in Ghana. Eighteen companies belonging to the Corporate Business Group of the local JETRO office were asked to complete a questionnaire via e-mail and respond to a survey form. The survey included the following items.

- Attributes of respondents (contact information)
- Business activities and import/export situation in Ghana (main transport items, means of transport, gateways, etc.)
- Assessment of the current state of border customs clearance (transportation, border facilities, operation and management of customs clearance operations, etc.)
- Requests for smooth transportation customs clearance (customs clearance system and system, infrastructure development, customs clearance facilities, etc.)

2. Survey Results

The results are shown in the attached Table 1. The main gateway for Japanese companies is the Tema Port, and only one company indicated that they use the Togo border (the transit border is unknown). In addition, the evaluation of customs clearance (system, system, and staff) was generally poor, with requests for improvement. Regarding requests for infrastructure improvement, respondents suggested improvements to the frequently-used Tema Port, and they requested the strengthening of the container terminal functions, the construction of roads to the port, and the expansion of truck waiting areas.

Appendix Table 1: Summary of Questionnaire Survey of Japanese Companies

Questionnaire	Answer.					
	Company A	Company B	Company C	Company D	Company E	Company F
Type of industry	food industry	construction industry	manufacturing industry	automobile	automobile	trading company
Export						
Export destination			Cote d'Ivoire, Cameroon, Nigeria, and other West African countries			Japan, Korea, Malaysia
Means of transport			land			maritime
Gateway			Tema			Tema Port, Takoradi Port
Import						
Importing country	Togo, South Africa	Japan, Europe	Singapore, Indonesia	Japan, South Africa, India	Thailand, U.S.A.	Thailand, South Africa, Japan, U.S.A., China
Means of transport	Onshore, offshore	maritime	maritime	Maritime, Aviation	Maritime, Aviation	maritime
Gateway	On land, unknown (destination is Sunyani, central Ghana). At sea is the Tema port.	Tema Port	Tema Port	Tema Port, Accra Airport	Tema Port, Accra Airport	Tema Port, Takoradi Port
Current State of Transportation						
Road	I can't say either way	bad	slightly bad	slightly bad	so-so	N.A.
Ports	bad	so-so	good	slightly bad	good	so-so
Border facility						
Border facility	I can't say either - Poor	I wouldn't know either way	I wouldn't know either way	I can't say either way	I can't say either way	N.A.
Transshipment facility	I can't say either way	so-so	I wouldn't know either way	I wouldn't know either way		N.A.
Operation and Management						
Customs clearance	bad	slightly bad	I can't say either way	slightly bad	so-so	so-so
Customs clearance time	bad	slightly bad	good	I can't say either way	good	so-so
Customs officer	bad	bad	Fair enough.	bad	I can't say either way	so-so
Requests regarding border customs clearance						
Customs clearance system/system	<ul style="list-style-type: none"> • Customs duties can be arbitrarily changed. (40~ 160%). • Corruption abounds. • There are too many "numbers" of detailed lays and fees that I don't understand. 	<ul style="list-style-type: none"> • Development of an electronic customs clearance processing system • Clarification of tariff rates and amounts • Establish an approval system that does not rely on people (prevention of requests for bribes, etc.). 	The system itself has few problems, but there are inconveniences in its operation on the customs side, and improvements are needed.	<ul style="list-style-type: none"> • There are cases in which physical inspection takes a long time. Since the same cargo is imported each time, there is room to consider simplifying the inspection process or exempting the cargo from inspection by notable exceptions to avoid production delays (vehicle delivery delays). • Contrary to Ghana's system, hundreds of new, unregistered vehicles are imported yearly, and the standards and practices for customs verification and import permits are not functioning. 	For fast customs clearance, attention should be paid to system downtime.	Smuggling appears to be a constant occurrence. In particular, smuggling by land routes is common.
infrastructure		<ul style="list-style-type: none"> • The main road from the port • Measures to prevent road damage due to overloading • Improvement of the waiting area for trucks waiting for containers 		<ul style="list-style-type: none"> • Gulf infrastructure for container terminals • Port infrastructure for container terminals is needed that is not dependent on climatic conditions. 	Tema Port faces delays at quay. Need automated containers for quick tracing.	Rather than improving the hardware infrastructure, I think the top priority should be improving the software side, such as by preventing corruption and ensuring compliance with contract terms, etc.
equipment	Internet environment				All terminals should be automated.	Same as above