



**World Customs  
Organization**



**GHANA REVENUE  
AUTHORITY**

# Digitalisation of Declaration of Origin: The Case of Ghana Customs

*Enhancing Trade Facilitation and Compliance*

WCO Headquarters Kyoto A, Brussels,  
Belgium

**AGBEMENU, G. Smile**  
On behalf of the Ghana Revenue Authority (GRA)

Monday 3 February 2025

# Presentation Outline

- 1 Introduction**  
*Overview and Importance*
- 2 Before Digitisation - Challenges**  
*Previous System and Challenges*
- 3 Process Digitisation in ICUMS**  
*Process Flow of eMDA Applications*
- 4 Exporter Registration Approval Process**  
*Exporter Registration*
- 5 Certificate of Origin**  
*CoO Issuance in ICUMS*
- 6 Origin Verification in Ghana**  
*Online verification of exporter or CoO*
- 7 Success Stories and Way Forward**  
*Successes and Recommendations*

## Declaration of origin:



is crucial for determining the eligibility of goods for preferential tariffs under free trade agreements (FTAs) and other trade agreements



ensures compliance with trade regulations, such as rules of origin, customs procedures, and product safety standards. Accurate declaration of origin helps to prevent delays, penalties, and reputational damage



enables analysis of trade balances, trends, patterns, informing policy decisions, facilitates market research, helping businesses and governments identify opportunities, risks, and competitors

## Manual Processing of Certificate of Origin

1. Exporter submits application for Certificate of Origin (COO) to relevant authority (GNCCI).
2. Verification and processing of documents by authority.
3. Manual issuance of COO by authority.
4. Submission of COO to Customs by exporter.
5. Customs verification and clearance.

## Challenges

- Time-consuming and inefficient
- Prone to errors and discrepancies
- Limited transparency and accountability
- Difficulty in tracking and verifying authenticity of COOs
- Vulnerability to origin fraud, irregularities and corruption





Online Application approval process flow in ICUMS system

Standard Procedures  
Extra Procedures



- Only applies to agencies with fees**
- ❖ EPA Environmental Protection Agency
  - ❖ FDA Food and Drugs Authority
  - ❖ GFZA Ghana Free Zone Authority
  - ❖ GNCC GNCCI Ghana National Chamber of Commerce
  - ❖ GCoO GRA Certificate of Origin
  - ❖ GSA Ghana Standards Authority
  - ❖ MINC Minerals Commission
  - ❖ NPA National Petroleum Authority
  - ❖ PPRS Plant Protection And Regulatory Services

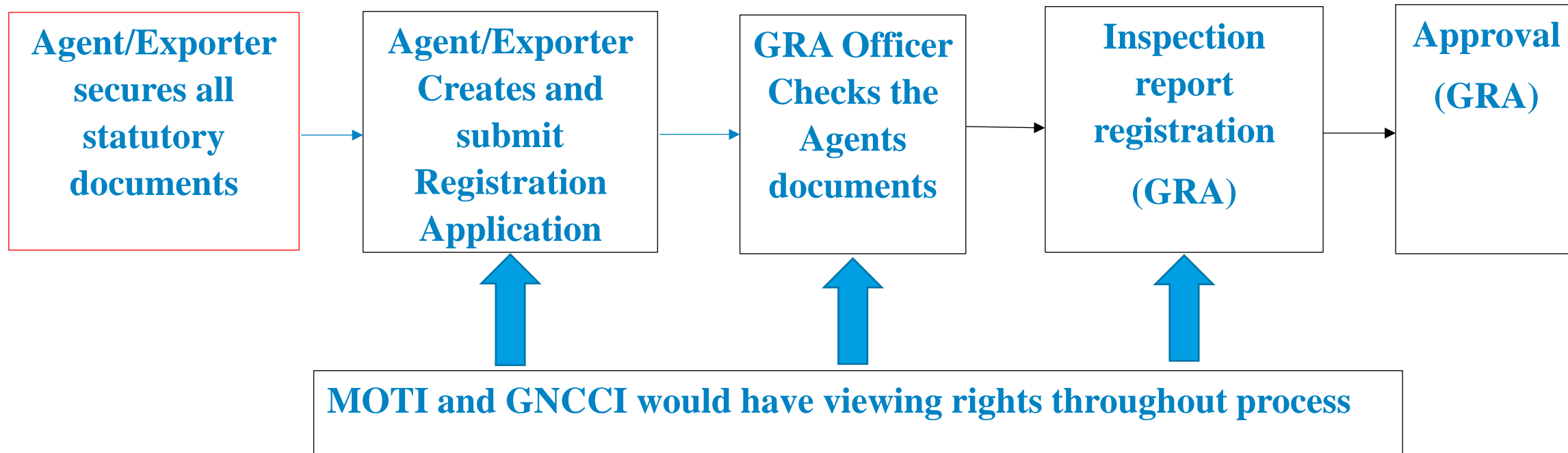
- Only applies for Exemption Applications**
- ❖ If the application is an Exemption Application, it undergoes validation and approval processes of DTRD and GCUS
  - ❖ For GIPC's Concession Application, it undergoes validation and approval process of MoF as well

- \* **MDA : Ministry, Department, Agency**
- \* **DTRD : GRA Domestic Tax Revenue Division**
- \* **GCUS : GRA Customs Division**



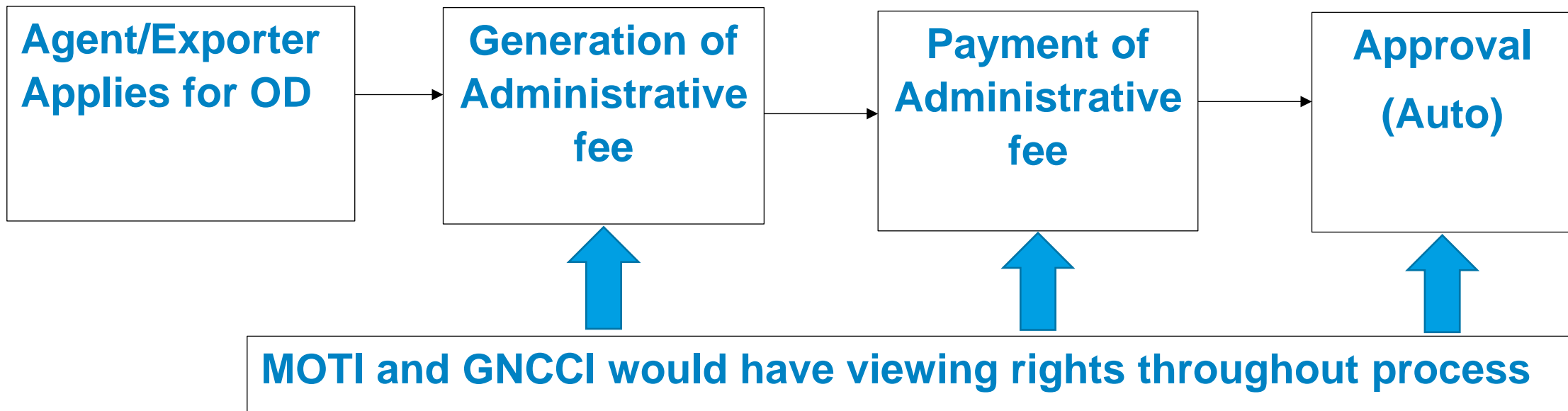
# Enterprise and Produce/ Product Registration Process Flow

## New Process for Origin Registration in Ghana (i.e., under AfCFTA, iEPA)





## Application Process for Origin Registration



1. Introduction

2. Before Digitisation - Challenges

3. Process Digitisation in ICUMS

4. Exporter Registration Approval Process

5. Origin Registration

6. Origin Verification in Ghana

7. Success Stories and Way Forward



## Origin Verification in Ghana

Digital Certificates of Origin or details of registration of enterprise and product can be easily verified through the ICUMS portal accessible to any stakeholder (domestic or foreign)

<https://external.unipassghana.com>

The screenshot displays the ICUMS portal interface. The main dashboard features a 'Cargo Tracking' section with search filters for CRN, BL No, Container/Chassis No, BOE No, and DO/SR No. Below this are icons for Cargo Tracking, Vessel Arrival, Vessel Schedule, Sea Manifest Status, and BOE Status. A sidebar on the left contains navigation options like LOGIN, Smuggling, Videos, and Info. A 'Notice' section is visible at the bottom left. An inset window shows the 'Certificate of Origin / Exporter Registration Verification' form with fields for Doc No., Exporter Name, and Exporter Registration No.





## Details Ghanaian Exporters are to provide on Origin Declaration for EPA exports

1. Exporter registration number [**GHEU.TIN**]
2. The following boxes require this information:
  - a. DECLARATION BY EXPORTER:
    - i. Place and date: **Place of the specific consignment; date as BOE Date**
  - b. CUSTOMS ENDORSEMENT:
    - i. Declaration certified, Export document Form No.: **Export BOE No**
    - ii. Customs office: **Originating Customs Office**
    - iii. Issuing country or territory: **Ghana**
    - iv. Date: **BOE Release Date**
    - v. Signature: **Signature of exporter**

### Origin Declaration

The exporter (**name of exporter**) of the products covered by this document (**GHEU.TIN**) declares that, except where otherwise clearly indicated, these products are of (**GHANA**) preferential origin.

.....(3)  
(Place and date)

.....  
(4) (Signature of the exporter; in addition, the name of the person signing the declaration has to be indicated in clear script)

1. Introduction

2. Before Digitisation - Challenges

3. Process Digitisation in ICUMS

4. Exporter Registration Approval Process

5. Origin Registration

6. Origin Verification in Ghana

7. Success Stories and Way Forward



## Success Stories:



EU verifies Ghanaian exporters under the EPA from ICUMS and no longer through the REX system.

**ELI: <http://data.europa.eu/eli/C/2023/173/oj>**



Increase in the number of Ghanaian exporter registrations under the EPA. **661 exporters registered**



Ease of verification of validity of exporter and product  
**<https://external.unipassghana.com>**



## The Way Forward:



**Continue to develop and refine digital platforms for origin declaration, ensuring seamless integration with existing customs systems**



**Provide regular training for customs officials, exporters, and importers on origin declaration procedures and rules of origin**



**Foster collaboration among stakeholders, including customs authorities, exporters, importers, and freight forwarders, to address challenges and share best practice**

Application Ref. No.		Doc. No.	
Doc. Status		Certificate *	GC02, EPA Exporter Registration
GRA Office	CUHQ, GRA CUSTOMS HEADQUARTERS		

**Header Detail**

TIN/NID \*

Postal Address

Address(Location)

Current Location and Address  Same as Address(Location)

Ghana Post Digital Address

District/Region \* -- Select One -- -- Select One -- Phone/Mobile \*

Email Address \* Website

Description of Business \*

Authorized Company Representative

First Name *		Surname *	
Other Name(s)		Designation *	

**Item List**

No.	HS Code *	Item Description *	Origin Criteria *	All Expand	Add
1			-- Select One --	Matrix ▲▼	Del

**eDoc. List**

No.	Attached eDoc. Ref. No.(s) *	Scan of Attach
1	093 CERTIFICATE OF INCORPORATION	<input type="button" value="Browse..."/> No file selected.

Remarks \*

\* I consent to sharing the information supplied on this form with the European Union

List Save Submit

# 7. Success Stories and Way Forward



Certificate of Origin / Exporter Registration Verification

Doc No.

Exporter Name

Exporter Registration No. GHEU00C00 [REDACTED]

Search

Exporter Registration No	GHEU00C00 [REDACTED]	Doc. Status	AP Approved
Approval Date	20/01/2025	Expiry Date	19/01/2026

**Header Detail**

TIN/NID CO: [REDACTED]

Postal Address [REDACTED]

Address(Location) [REDACTED]

Current Location and Address [REDACTED]

Ghana Post Digital Address

District/Region Greater Accra, Okalkwe North Municipal Phone/Mobile [REDACTED]

Email Address [REDACTED] Website

Exporter Activities GENERAL TRADING SERVICES

**Item List**

No.	HS Code	Item Description	Origin Criteria	Approval Origin Criteria
1	190190, - Other	GARI	WQ, Wholly Obtained	WQ, Wholly Obtained
2	190190, - Other	YELLOW GARI	WQ, Wholly Obtained	WQ, Wholly Obtained



**World Customs  
Organization**



**GHANA REVENUE  
AUTHORITY**

Thank you

