



THE EUROPEAN UNION



THE REPUBLIC OF GHANA



**Handbook on Ghana-EU EPA:**  
**A COMPREHENSIVE**  
**GUIDE TO EXPORTERS**

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# LIST OF ABBREVIATIONS

<b>AMS</b>	Accompanying Measures Strategy for the Interim Economic Partnership Agreement (iEPA) of Ghana
<b>COVID-19</b>	Infectious disease caused by the SARS-CoV-2 virus
<b>EPA</b>	Economic Partnership Agreement
<b>iEPA</b>	Stepping Stone Economic Partnership Agreement (Interim Economic Partnership Agreement)
<b>ECOWAS</b>	Economic Community of West African States
<b>EUD</b>	European Union Delegation to Ghana
<b>GDP</b>	Gross Domestic Product
<b>GEPA</b>	Ghana Export Promotion Authority
<b>GIPC</b>	Ghana Investment Promotion Centre
<b>GRA</b>	Ghana Revenue Authority
<b>GSP</b>	General System of Preferences
<b>HS</b>	Harmonised System
<b>ICUMS</b>	Integrated Customs Management System
<b>IMF</b>	International Monetary Fund
<b>ITC</b>	International Trade Centre
<b>MDA</b>	Ministries, Departments, and Agencies
<b>MOFEP</b>	Ministry of Finance and Economic Planning
<b>MOTI</b>	Ministry of Trade and Industry



<b>NAO</b>	National Authorising Officer for European Development Fund (EDF)
<b>NGO</b>	Non-Governmental Organisation
<b>NKE</b>	Non-Key Expert
<b>PPRSD</b>	Plant Protection and Regulatory Services Directorate
<b>SC</b>	Steering Committee
<b>SPS</b>	Sanitary and Phytosanitary Measures
<b>GSA</b>	Ghana Standards Authority
<b>FBA</b>	Food and Drugs Authority
<b>TBT</b>	Technical Barriers to Trade
<b>TFA</b>	WTO Trade Facilitation Agreement
<b>TOR</b>	Terms of Reference
<b>UNIDO</b>	United Nations Industrial Development Organisation
<b>WACOMP</b>	West African Competitiveness Programme
<b>WCO</b>	World Customs Organisation
<b>WTO</b>	World Trade Organisation

# 1.0

## INTRODUCTION

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This handbook is a guide to understanding the EU Ghana Interim Economic Partnership Agreement (iEPA) that regulates trade in goods between Ghana and the EU. From the EU side, the iEPA was effective since 2016 and from Ghana side the Agreement was effective since July 1, 2021. It provides a solid platform for introducing and managing changes over many years while still protecting sensitive or emerging/growing industries in Ghana. It encourages processed exports, with improved 'rules of origin'. It is also expected to support the diversification of Ghana exports and economic growth, encouraging the emergence of new sectors and the development of higher value-added non-traditional products.

This handbook aims to provide a practical explanation of the EU-Ghana Economic Partnership Agreement (iEPA) in order to enable Ghanaian businesses and officials in state bodies to better understand and take advantage of all the opportunities created by the Agreement.

The guide focuses on the exports of Ghanaian goods to the EU and on the imports of EU goods by Ghanaian businesses using in full the preferences offered by the iEPA. It is intended to help businesses including traders, importers, exporters, manufacturers, farmers, business and associations, as they are the main users and beneficiaries of the Agreement. The handbook consists of the following sections:

- (1) A presentation of the key elements of the iEPA,
- (2) Practical information on the implementation of the Economic Partnership Agreement (EPA) and benefits of the iEPA to Ghana,
- (3) The iEPA accompanying measures Strategy that is being implemented by the Government of Ghana (with the assistance of the EU),
- (4) Brief comments on expected key impacts of the EU-Ghana iEPA on Ghana and
- (5) Information to Ghanaian businesses exporting to the EU and importing from the EU,
- (6) using the iEPA preferences.



<https://nypost.com/2022/01/12/demand-for-chocolate-fuels-surge-in-cocoa-price/>

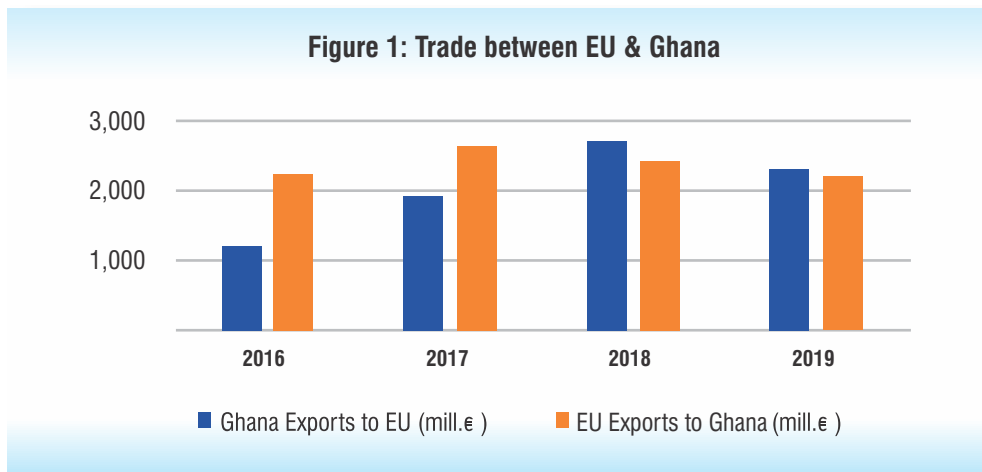
# 2.0

## THE EU-GHANA iEPA IN A NUTSHELL

### 2.1 Trade between EU and Ghana

The European Union (EU) is an important trading partner for Ghana. It is a major destination for Ghana's exports, ranking number three, following India and China; The key EU markets for Ghana's exports are: The Netherlands, France, Italy and Germany.

Ghana's exports to the EU are predominantly agricultural products. Raw and processed cocoa are the main agricultural exports, followed by tropical fruits. Processed cocoa products (paste, butter, powder and chocolate) now account for 42% of the overall value of Ghanaian cocoa exports to the EU.



Source: <https://trade.ec.europa.eu/access-to-markets/en/statistics>

The European Union is also a major source of Ghana's imports mostly dominated by semi-finished industrial products which go into the manufacture of finished products including machinery and mechanical appliances, mineral fuels (refined oils), electrical machinery and equipment, medicines, poultry, sugar, vegetable oils, and animal fat and other meats.

In 2018 and 2019, the overall trade balance between Ghana and the EU was positive for Ghana for both agricultural and non-agricultural goods. From 2010 to 2019, Ghana's export to EU increased by an average of 114% annually reaching €2.268 billion in 2019. In 2020, the trade balance turned negative due to the COVID-19 pandemic.

#### Ghana's Non-Traditional Export (NTEs) Sector

Ghana's NTEs sector has witnessed phenomenal growth over the years. Between 2001 and 2019, the total value of Non-Traditional Exports has more than tripled from approximately Euro 940 million to over Euro 3.1 billion (ITC Trademap).

The EU is one of the most important partners for Ghana's non-traditional exports (NTEs). Ghana's total exports of NTEs reached EUR 3.3 billion in 2020, of which one third, over EUR 1 billion, were destined to the EU. Exports of NTEs to the EU increased by two-thirds between 2010 and 2020, equivalent to an annual growth rate of 5%.

It is expected that the EU-Ghana iEPA will open new markets to Ghana's non-traditional exports and thereby enhance Ghana's export capacity and improve foreign exchange earnings from such exports.



<https://marcopolis.net/b5-plus-ltd-manufacturing-and-trading-of-iron-and-steel-products-in-ghana-and-west-africa.htm>

## 2.2 What is the iEPA?

The Interim Economic Partnership Agreement (iEPA) aims at increasing trade and reduce trade barriers, in particular the tariffs imposed on imports of products originating in the EU and Ghana. Along with maintaining the removal of tariffs for Ghana's exports into the EU, the agreement also includes provisions aimed to ensure trading opportunities for Ghanaian businesses.

The EU-Ghana iEPA is also a development-focused agreement. The EU is providing substantial development assistance to Ghana to support their implementation of the agreement and ensure that the opportunities it offers can be fully realised, thereby driving economic growth and development.

The EU-Ghana iEPA also contains a chapter on development cooperation, which lists a large number of potential capacity building efforts. The EU-Ghana iEPA sets up joint institutions to monitor and assess the impact of the implementation of iEPAs on sustainable development. The iEPA is reciprocal but the trade liberalisation is imbalanced in favour of Ghana as the EU will open its markets to Ghana more than Ghana opens itself. In addition, Ghana will use safeguard measures by protecting itself from sudden increases in imports and stretch its tariff reduction gradually over a 15-year period for tariff reduction. Finally, some sensitive products will be excluded entirely from liberalisation of EU exports.





<https://twitter.com/ghanaspotlight/status/1427959488737382400>

## **EU imports from Ghana**

The EU guarantees immediate duty-free quota-free for export from Ghana into the EU market. The agreement provides a significant window of opportunity for Ghanaian exports as it allows through this agreement to the export of tertiary processed goods to the EU market. The exported products will still be subject to the quality and regulatory requirements for entering the EU market.

There are 27 members in the European Union: Austria, Belgium, Bulgaria, Croatia, Cyprus, the Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, The Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Sweden and the United Kingdom.

## **Ghana Imports from EU**

### **a) Gradual removal of import duties**

Ghana will gradually remove its import duties of 80% on EU exports by 2029. The following table provides a view of the liberalisation schedule for the most important EU exports to Ghana:



**Table 1: The liberalisation schedule for major EU exports to Ghana**

HS Code	Product	Tariff	Start Liberalisation	Full Liberalisation
271012	Light oils and preparations	10%	2026	2029
271019	Medium oils and preparations	10%	2026	2029
843143	Parts for boring or sinking machinery	5%	2021	2021
190190	Malt extract; food preparations of flour, groats, meal, starch or malt extract	5%	2024	2024
870120	Road tractors for semi-trailers	5%	2024	2024
842230	Machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers	5%	2021	2021
843149	Parts of machinery of heading 8426, 8429 and 8430	5%	2021	2021
40210	Milk and cream in solid form	10%	2026	2029
330210	Mixtures of odoriferous substances and mixtures including alcoholic solutions	10%	2026	2029

(Source: European Commission Website)

Additional information on Ghana's liberalisation schedule can be found following this link

[https://external.unipassghana.com/co/popup/notice/selectNoticeDetail.do?MENU\\_ID=IIM01S01V01&noticeNo=4](https://external.unipassghana.com/co/popup/notice/selectNoticeDetail.do?MENU_ID=IIM01S01V01&noticeNo=4)  
and click

[Final schedule and updated offer HS2017 Final agreed with Ghana 25 11 2019.pdf](#)

a) Protecting sensitive industries

To protect certain sensitive industries in Ghana and to maintain tax revenues, Ghana will not remove import duties for a number of agricultural and non-agricultural processed goods, including: frozen poultry (current import duties at 35%), worn clothing (20%), sugar (20%), margarine (20%), frozen beef (35%), food preparations (20%), animal feed (5%), non-alcoholic beverages (20%), frozen mackerel (10%), frozen tuna (10%), ceramics (20%) and cement (20%)



[https://www.youtube.com/watch?v=38pDrnqFTdo&list=RDCMUClq11K9lvk5MIDIkquMA&start\\_radio=1&rv=38pDrnqFTdo&t=9](https://www.youtube.com/watch?v=38pDrnqFTdo&list=RDCMUClq11K9lvk5MIDIkquMA&start_radio=1&rv=38pDrnqFTdo&t=9)

## 2.3 Provisions of the iEPA:

The iEPA covers trade in goods and development cooperation. It also includes clauses for future negotiations on services and other trade-related issues. There are chapters on trade defence mechanisms, technical barriers to trade, sanitary and phyto-sanitary measures, trade facilitation and dispute settlement. The key elements of the iEPA include:

- 100% duty-free quota-free access to the EU for all imports from Ghana except arms and ammunition.
- Asymmetric and gradual progressive opening of 80% of Ghana's market to EU goods, taking full account of the differences in levels of development between Ghana and EU.
- The products to be liberalized comprise basic inputs, intermediary goods and capital equipment necessary for improving the competitiveness of the productive sector.
- Exemption of 20% of sensitive and special import products from the EU to Ghana.
- The sensitive products which will not be liberalized in Ghana include primary agricultural products, agro-processed products and other special products.
- Commitment by the EU and its member states to fund the EPA Development Programme (EPADP).
- Strengthening of administrative and customs cooperation to facilitate trade development.
- Support by the EU to upgrade the competitiveness of productive sectors
- Finance of infrastructure by the EU to improve production and marketing areas.
- Appropriate measures can be taken by Ghana when the iEPA leads to problems with access to food and other essentials to ensure food security.
- Termination of the iEPA after a Party has given six months' notice to the other.



# 3.0

## BENEFITS OF THE iEPA

### 3.1 How does the iEPA benefit Ghana as a Country?

From the EU import side, the tariff liberalization for most Ghanaian products started in 2016, thereby offering opportunities for Ghanaian businesses to export to the EU. In return, Ghana will gradually remove its import duties for 80% of EU exports by 2029. In the future, the EU and Ghana might decide to expand the iEPA to include, for example, provisions on investment and trade in services. The iEPA provides the following benefits to Ghana:

- The Agreement secures continuity for the significant EU Market where Ghana exports about 40% of its total annual exports.
- It ensures there are safeguards against shocks and disruptions to Ghana's national economy as a result of unfair business practices such as dumping of cheap goods by EU businesses;
- The Agreement provides support to compensate for possible revenue losses as a result of Ghana removing tariffs on 80 % of goods imported from EU;
- The trade-related cooperation under the iEPA will facilitate reforms of the fiscal revenue system, improve the business environment and promote the upgrading of the productive sectors in Ghana;
- The Agreement will create a stable and more predictable trade flow that will improve the investment climate in Ghana and offer opportunities for increased investments in the export sector.
- Finally, the iEPA will enable the businesses to enhance their exports and increase their production base, thereby generating more jobs in the Ghanaian economy

#### Remarkable performance in exports of Shea Karite Oil to the EU

Shea karite oil exports to the EU grew from 17 million Euros in 2016 to 45 million Euros in 2019, which corresponds to an increase of 165%. This can be explained by Ghanaian manufacturers meeting the high EU quality standards.

The shea products are integrated further into value-chains in the EU, especially for cosmetics, food and pharmaceutical industries.

#### IEPA creating a stable and predictable trade flow stimulating investments to Ghana

Canned tuna exports to EU increased from a negligible amount, (less than 1000 Euros) in 2016 to almost 80 million Euros in 2019 – a huge jump in exports. Additional investments were done by major Ghanaian tuna processing companies in production capacities meeting international standards.

Bananas and processed fruits (pineapples and mangoes) are other interesting products that attracted additional investments, to enhance additional exports to the EU. Between 2016 and 2019 the export of banana and processed fruits rose dramatically from 2.4 million Euros to 61.4 million Euros, respectively (+2470%).



## 3.2 The impact of the EU-Ghana iEPA on Ghana

**Enhancing the competitiveness of Ghana industries:** The iEPA will benefit manufacturing firms in Ghana and exporters, by significantly reducing the cost of imported inputs and capital equipment and improve market access to the EU. In addition, it will benefit ordinary Ghanaian households, particularly those in the low-income category, by reducing the costs of many households' consumption items.

The expiration of EU market access under the Cotonou regime and its non-replacement with the Ghana-EU Interim iEPA would have automatically reverted Ghana to the much less favourable Generalized System of Preferences (GSP) regime. This means that two thirds of the non-traditional export would have attracted import duties on them. Without the iEPA, about two-thirds of Ghana's non-traditional exports would have faced very high tariffs with the potential to suffocate Ghana's fast-growing non-traditional exports (NTEs).

If local industries are assisted with adequate means to improve their productivity, their competitiveness would be enhanced and this would lead to significant increases in employment and incomes for the Ghanaian workforce.

**Impacting on Trade Development:** The openness to international trade and trade facilitation through the EU-Ghana iEPA will nurture faster economic growth in Ghana.

Non-traditional exports correspond to an emerging sector in the Ghanaian economy with great potential for growth. The EU is the number one market for Ghana export consignments and a significant market destination for many of the top non-traditional products. These products include processed cocoa (cocoa paste, butter, and powder), processed fish and seafood, pineapples, bananas, yams, mangoes, cashew nuts, fruit juice and natural rubber. A vibrant economy anchored on a dynamic export base that is competitive in global markets will generate sustainable sources of revenue for Ghana.

**Creating a sustainable platform for trade:** The asymmetric and gradual opening of 80% of Ghana's market to EU goods under the iEPA, taking full account of the differences in levels of development between Ghana and the EU and provides an innovative, strong and sustainable platform for introducing and managing changes over many years while still protecting sensitive or growing/emerging industries.

It encourages processed exports with simpler and improved "Rules of Origin" than the complex General System of Preferences (GSP) and others. The processing industries that will be able to develop under the iEPA umbrella are those that are needed for the diversification of the manufacturing base, economic growth and sustained socioeconomic development.



<http://www.dtrtapparel.com/operation-in-ghana>

### 3.3 What can Ghanaian businesses expect from the iEPA?

The iEPA provides considerable benefits to Ghana by giving it immediate duty-free quota-free access into the EU goods market. This will benefit Ghanaian producers by improving incomes and providing market access to exporters.

The iEPA seeks to reinforce and secure a more competitive trading relationship between the two counterparts. Without the iEPA, about two-thirds of Ghana's non-traditional exports would have continued to face high tariffs with the potential to suffocate Ghana's fast-growing non-traditional higher value-added exports (NTEs).

The opportunities created by the iEPA for the EU and Ghanaian exporters and businesses include;

1. **Market Access:** Free access to the EU market for all products made in Ghana. Since December 2016, most of all imports from Ghana to the EU have enjoyed duty-free quota-free access to the EU market. In addition, European consumers have easier access to products from small-scale and family-run businesses in Ghana.

Following the signing of the iEPA, Ghana exports to the EU almost doubled between 2016 and 2019, increasing from 1.19 billion Euros in 2016 to 2.27 billion Euros in 2019.

2. **Supply chain opportunities:** Flexible rules of origin and cumulation (with ACP countries that have signed an EPA) allow the import of better quality, more innovative inputs and give firms more choice when organising their supply chain while still benefitting from duty free access to the EU market.
3. **Greater integration of value chains:** Enhanced integration of value chains within the subregion will offer opportunities to increase cross-border trade between Ghana and neighbouring countries. This is applicable in light of the African Continental Free Trade Agreement (AfCFTA).
4. **Platform for dialogue and cooperation:** The iEPA provides a platform to discuss reforms and find solutions to trade and investment.
5. **Cheaper inputs for Ghanaian production:** The elimination of tariffs on intermediary goods and machinery from the EU will result in cheaper inputs for Ghanaian products. In addition, the agreement allows locally manufactured goods in Ghana to become more competitive in the export markets.

#### Examples of tariff cuts following the iEPA

##### Imports from the EU to Ghana:

Machinery for filling, closing, sealing or labeling bottles, cans, boxes, bags or other containers (HS code 842230) used to pay a tariff rate of 5%. Since 2021, these machines can be imported to Ghana free of duty.

##### Exports from Ghana to EU:

Processed cocoa products such as cocoa paste, a major export from Ghana which should have attracted a tariff of 9.6% are now zero rated. Likewise, the exports of chocolates from Ghana to EU would have attracted a high duty rate of 43%. As a result of the iEPA, Ghana chocolates are imported into the EU free of duty (0%)

# 4.0

## THE iEPA ACCOMPANYING MEASURES STRATEGY

Ghana will benefit most from the iEPA when the implementation of the agreement is accompanied by effective and specific reforms to improve the wider trade and investment climate in Ghana. In this regard, Ghana crafted the iEPA Accompanying Measures Strategy (AMS) following extensive consultations with both the public and private sectors across all regions of Ghana in 2017.


In 2017, Ghana formulated an EPA Accompanying Measures Strategy (AMS) to minimize any negative effects and fully harness the opportunities that the iEPA provides, with support from the EU. The implementation of Ghana's iEPA Accompanying Measures Strategy (AMS) and EU development finance support will be used, among other things, to address the possible loss of revenue by Ghana, arising from the reduction and elimination of tariffs on imports from the EU.

The implementation of some measures under the iEPA Accompanying Measures Strategy have commenced with development support from the EU. This adjustment support under the iEPA mainly includes the Banana Accompanying Measures Support to Horticultural Companies, the setup of an iEPA Secretariat under the Compete Ghana Project support to the Ghana Investment Promotion Centre (GIPC) and the Ghana Export Promotion Authority (GEPA). The AMS has three strategic pillars namely:

**The creation of a genuine ownership of the iEPA with an effective management of all aspects of the Agreement, with the adoption of:**

- An iEPA Mainstreaming Plan with corresponding clear and focused sectorial workplans and strict deadlines,
- An Awareness and Sensitisation Plan targeting different audiences such as, public (governmental bodies, ministries, the Parliament) and private (business associations, non-governmental associations/NGOs),
- And also, a Monitoring and Compliance Plan, with a series of indicators related to iEPA commitments and related measures, and impact variables referring to trade flows, economic activities and social welfare dimensions (employment and incomes).





Such a demanding endeavour requires the building up of a strong institutional framework and a sufficient and most professional human resource (HR) capacity, for which training and coaching is essential.

**A highly vibrant private sector, that is competitive and able to export to all markets in the world. In that respect, production must be diversified and expanded toward higher value-added products, with the adoption of adequate instruments:**

- To enhance private businesses capacities,
- Stimulate investments,
- Attract foreign companies,
- Build infrastructures for communication and logistics,
- Stimulate e-commerce and exchange platforms,
- Develop and consolidate the quality infrastructures with accredited bodies and internationally recognised product certification processes,
- And the full implementation of the National Trade Facilitation Action Plan, with transparent formalities and procedures at the border, using modern equipment.

The AMS is in sync with Ghana's Programmes including the Trade Policy, Industrial Policy, Industrial Transformation Agenda and National Export Development Strategy (NES).

In addition, all aspects of the regional (ECOWAS) and African Continental Free Trade Agreement (AfCFTA) integration schemes must be considered because they create unique new opportunities for business development.

**All iEPA-related reforms must be engaged with adequate means:**

- The progressive lowering and elimination of duties applied on imports of goods originating in the EU correspond to a loss of revenues for the state, which requires the adoption of some compensation measures. In that respect it is worth noting that the IMF and the World Bank made a series of important recommendations to streamline the fiscal system and enlarge the fiscal base.
- Ghana is fully engaged in a strategy to adopt trade facilitation measures that will reduce transaction and border-crossing costs for the products traded by private businesses, making domestic goods and services more competitive on all markets, the domestic and international ones.
- Technical standards and compliance with international SPS norms will be enhanced with the strengthening of institutions responsible for quality management and product certification such as Ghana Standards Authority (GSA), Food and Drug Authority (FDA) and Plant Protection and Regulatory Services Directorate (PPRSD).



The table below provides a clear overview of the iEPA Accompanying Measures Strategy.

<b>GENERAL OBJECTIVES</b>	<b>To identify trade opportunities available under the iEPA and thus contribute to Ghana's better integration into the regional and international trading and investment system, thereby strengthening economic development, inclusive growth and poverty reduction</b>		
<b>SPECIFIC OBJECTIVES</b>	To reap the full potential of iEPA in terms of social and economic development through a sustainable and inclusive increase in trade and investment		
<b>STRATEGIC PILLARS</b>	Pillar I: Ownership and management of the iEPA	Pillar II: Improving production, competitiveness and exports	Pillar III: Engaging iEPA related reforms
<b>EXPECTED OUTCOMES</b>	Strong and beneficial iEPA implementation capacity	Increased production, Competitiveness and exports	An enabling policy, legislative and regulatory environment
<b>EXPECTED OUTPUT</b>	<ul style="list-style-type: none"> <li>• A strong and proactive national ownership and management of the Agreement</li> <li>• Institutional Strengthening</li> <li>• Human Resource Capacity Building</li> </ul>	<ul style="list-style-type: none"> <li>• Expansion of production, supply base and distribution;</li> <li>• Production and exports of higher value and knowledge content goods;</li> <li>• Export market development;</li> <li>• Manpower development and institutional capacity building for exports;</li> <li>• Improved incentives and regulatory framework;</li> <li>• Improved technology and innovation;</li> <li>• Increase compliance with technical, environmental and health standards in processes and products</li> </ul>	<ul style="list-style-type: none"> <li>• Enabling trade rules, legislation and technical regulations supporting investment and the development of socially responsive enterprises</li> </ul>
<b>POSSIBLE STRATEGIC INTERVENTIONS</b>	<ul style="list-style-type: none"> <li>• SP1.1: iEPA Mainstreaming, Sensitization and Awareness programme</li> <li>• SP1.2: iEPA institutional strengthening and Human Resource capacity building programme</li> <li>• SP1.3: iEPA Implementation plan, Monitoring and compliance systems programme</li> <li>• SP1.4: iEPA Strategy Monitoring &amp; Evaluation system</li> </ul>	<ul style="list-style-type: none"> <li>• SP2.1: National Export Development Programme</li> <li>• SP2.2: iEPA Enhanced Export prospectus</li> <li>• SP2.3: Industrial Sector Support Programme (ISSP)</li> <li>• SP2.4: Private Sector Development Strategy II</li> <li>• SP2.5: iEPA Investment Promotion Plan</li> </ul>	<ul style="list-style-type: none"> <li>• SP3.1: National programme of regional integration</li> <li>• SP3.2: Fiscal reforms programme</li> <li>• SP3.3: Trade facilitation &amp; Customs cooperation programme</li> <li>• SP3.4: Trade reforms programme</li> <li>• SP3.5: Public-Private Dialogue Support Mechanisms</li> </ul>

Source: Ministry of Trade and Industry, Accompanying Measures Strategy for the Interim Economic Partnership Agreement (iEPA) of Ghana, March 2017.

## 4.1 Institutional arrangement for the implementation of the EPA in Ghana

In line with the iEPA, a Joint Ghana-EU iEPA Committee with equal representation has been set up to oversee the administration in all fields covered by the agreement and achievement of all tasks stated in the iEPA.

A national framework, comprising the iEPA Secretariat (with supporting thematic working groups) and National EPA Advisory Council/Steering Committee will be set up.

This national structure will supervise, coordinate, and monitor implementation of the iEPA, will oversee implementation of the iEPA Accompanying Measures Strategy and will play a key role in the iEPA joint structures.

The governance structure is graphically represented as follows:

**Fig1: Organogram of Ghana's iEPA Governing Structure**



### EU-Ghana Joint iEPA Committee (iEPA Committee)

The joint EU-Ghana EPA Committee is responsible for "the administration of all fields covered by the Agreement" (Article 73). The joint Committee, which will meet annually, will monitor activities linked to EPA implementation, including this programme. The first meeting of the Joint Committee took place in January 2018 in Accra.

### National EPA Advisory Council / Steering Committee

The composition of the National EPA Advisory Council / Steering Committee will include Ministries, Departments, Agencies, private sector organisations and civil society organisations (SCOs)

The EPA Advisory Council will monitor the progress of Ghana's iEPA and Accompanying Measures, facilitate access to the relevant institutions, assure their timely and sufficient inputs where required, provide guidance on project implementation and ensure compliance with applicable legislation, regulations and standards.

The COMPETE Ghana Steering Committee (SC) has been organised in the fringe of the meetings of the EPA Advisory Council. The SC includes top members of the EPA Advisory Council, the European Union (EU), the Ministry of Finance-National Authorising Officer (NAO), Chair of the PSD-SWG and other relevant Development Partners, and the Team Leader who ensures the Secretariat of the Steering Committee.

The Compete Ghana Steering Committee (SC) provides strategic guidance for the implementation of the Compete Ghana programme.

### **The EPA Secretariat**

The EPA Secretariat oversees the implementation of the Agreement. The setup of the EPA Secretariat will be done with the support by a Technical Assistance Team (TAT) as well as Thematic Working Groups. The Secretariat will report to the EPA Advisory Council. The Secretariat will also organise the meetings of the national advisory council and of the EPA joint committee in Ghana.

The TAT supports the EPA Secretariat staff and staff of key technical institutions as well as the thematic working groups (to be set up) in the activities foreseen with the aim to ensure the sharing of knowledge related to the implementation of Ghana's iEPA and Accompanying Measures Strategy. The TAT also assists the EPA secretariat in the preparation of meetings of the Joint Committee and other structures within the EPA National Framework.

### **Thematic Working Groups**

The EPA Secretariat is supported by Thematic Working Groups (TWGs), whose membership includes representatives from technical institutions, the private sector, and relevant MDAs. Members of the group also play a crucial role in mainstreaming the iEPA into national development strategies. Each Thematic Working Group is led by the technical institution with the mandate in that particular area of focus.



<https://www.treehugger.com/shea-butter-sustainable-5206147>

# 5.0

## INFORMATION ON EXPORTING TO THE EU

The iEPA allows duty-free quota-free market access for Ghanaian goods into the EU. To enter the EU market, Ghanaian goods must comply with the technical requirements and international standards that prevail in the EU and its member countries.

### 5.1 Requirements for exporting into the EU

Enterprises interested in exporting their products to the EU should take into consideration a number of requirements:


- 1 **Goods classification:** When deciding to export to the EU, the very first step is the identification of export product(s).

The EU uses the Combined Nomenclature to classify goods; it is mostly based on the Harmonised System (HS) Nomenclature developed within the framework of the World Customs Organisation (WCO).

The EU's Combined Nomenclature is updated every year and is available on the EC website, with explanatory notes.

- 2 **Documentation:** All goods imported to the EU must be declared to the national customs authorities of the importing country using the Single Administrative Document (SAD), which is the common import declaration form for all EU countries.





Most often, the importing side fills out the SAD. Depending on the type of goods, additional documents must be presented to the customs bodies; this includes invoices, certificates of origin, import licences and inspection certificates (such as health, veterinary or plant health certificates) that correspond to the EU's SPS requirements (see below).

3 **SPS requirements:** All agri-food products imported to the EU must satisfy the SPS requirements as defined by the EU. Relevant legislation include rules that apply to all foodstuffs:

- General principles: Considering general principles and requirements, the reference food law is Regulation (EC) No. 178/2002;
- Labelling and packaging: Regulation (EC) No. 1169/2011 provides information on food labelling and packaging. For packaging, the main reference is Regulation (EC) No. 1935/2004; any material in contact with foodstuffs must be safe;
- Animal and plant health: EU Directive 2002/99/EC lays down the animal health rules. The EU Plant Health Directive (2000/29/EC) lays down SPS requirements for plants and plant products;
- Product safety: For most products, legislation is limited to safety and health requirements.

For some manufactures, the CE marking indicates that a product is in compliance with EU legislation – it is mandatory for medical devices and electronics but does not apply to foodstuffs, motor vehicles, chemicals, cosmetics, pharmaceuticals and biocides as the safety of these products is governed by specific rules.

Products sold to EU consumers must comply with the General Product Safety Directive (GPSD) 2001/95/EC. The CE mark certifies that a product meets all EU requirements for safety, health and environmental protection. Several categories of products require the CE marking and specific guidelines are provided on the European Commission's website.

*Regulations for specific non-food products include:*

- Pharmaceutical products – Such imports must be authorised at either the member state or the EU level;
- Chemical products – Regulation EC No. 1907/2006 on the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH) is the EU regulation on chemicals. REACH is relevant to most industrial sectors;
- Biocides – Regulation (EU) No. 528/2012 regulates imports of biocides.

4 **National Requirements:** Exporters to a given EU member state must also check if there are any specific national requirements that have to be met (for instance labelling & languages).

## 5.2 Sources of information for exporting to the EU

### 1. The EU export helpdesk

Regardless of the exported commodity, all exporters based in Ghana can use the free on-line access EU export helpdesk to obtain detailed information about the EU and national import requirements and procedures using the following website link: <http://trade.ec.europa.eu/tradehelp/>

The Export Helpdesk online is designed for businesses interested in exporting to the EU. The exporter will find all exporting requirements to the EU, including:

- Health, safety and technical standards to meet
- Customs duties needed to pay at the border
- Internal taxes in each of the 28 EU countries
- The rules of origin that define where a product is from and whether it profits from preferential duty rates and
- Forms to send with the exporter's shipments

In order to search for specific information in the website, exporters would need to identify the Harmonised System (HS) product code.

### 2. Ghana Export Promotion Authority - GEPA

GEPA is the national focal point Agency for the development and promotion of non-traditional exports from Ghana. GEPA has its head office in the Africa Trade House Accra, and has regional offices in Kumasi, Takoradi, Ho, Tamale, Bolgatanga, Koforidua and Cape Coast.

The Agency facilitates efforts of exporters and potential exporters in production development and in expansion of their product supply base.

GEPA also assists in market development through the organisation of business-to-business events, trade shows and exhibitions and provides access to trade information through its Impact Hub which is a state-of-the-art Trade Information Centre.

Potential exporters who would like to know more about foreign markets (such as the EU) and the related procedures and requirements, can get in touch with GEPA using the following website link <https://www.gepaghana.org/>.



## 5.3 How to Export to the EU

For a Ghanaian Business willing to export to the EU the following steps can be followed:

**Step 1 - Check Customs Code:** To check the Customs Code follow this link: <http://trade.ec.europa.eu/tradehelp/>

**Step 2 - Health Safety and/or Technical Standards:** To check the requirements for Health Safety and/or Technical Standards follow this link: <http://trade.ec.europa.eu/tradehelp/>

**Step 3 - Customs Duties:** Preferential tariff treatment defines how and at what rate the Customs duty is to be reduced or eliminated. Due to EU-Ghana iEPA, the Standard Rate of duty for products imported to EU from Ghana is equal to zero.

**Step 4 - The EU-Ghana iEPA Rules of Origin:** The EU and Ghana have adopted a common reciprocal protocol on Rules of Origin (RoO) to the EU-Ghana iEPA.

The reciprocal protocol on rules of origin into the EU-Ghana iEPA went into effect on 20 August 2020. This protocol governs the rules of origin for all the exports under the preferential tariff treatment provided for in the agreement. The protocol provides for transparent and modern rules of origin and origin procedures.

Exports from the EU to Ghana shall benefit from the preferential tariff treatment of the iEPA upon presentation of an origin declaration made out by any exporter for consignments equal or below EUR 6,000, or by exporters registered in the EU's REX system for consignments which value exceeds EUR 6,000.

The EU-Ghana iEPA Rules of Origin Text

<https://external.unipassghana.com>

[https://ec.europa.eu/taxation\\_customs/news/adoption-protocol-rules-origin-eu-ghana-stepping-stone-epa-force-20-august-2020-2020-09-18\\_en](https://ec.europa.eu/taxation_customs/news/adoption-protocol-rules-origin-eu-ghana-stepping-stone-epa-force-20-august-2020-2020-09-18_en)

Use the Rules of Origin Self-Assessment Online Tool in Access2Markets, see <https://trade.ec.europa.eu/accessto-markets/en/content/presenting-rosa>

**Step 5 - Carry out Market Research:** In considering exporting to one or more EU countries, the exporter should evaluate how much other competing countries are exporting to EU for similar products

As part of the market research for a given product, the exporter needs to identify market trends and check on price levels in the targeted EU country

For additional information on getting prepared, starting and finally seeing how a business can grow its exports follow this link (Courtesy of CBI Netherlands):

[https://www.cbi.eu/sites/default/files/2020-12/export\\_to\\_europe\\_guide.pdf](https://www.cbi.eu/sites/default/files/2020-12/export_to_europe_guide.pdf)

# FIVE Easy Steps For A Ghanaian Business To Export To The EU

## 1- Check Customs Code

Define Product  
HS Code for the  
product to export

## 2 - Check Requirements

Quality Health & Safety  
Environmental Standards,  
Technical Regulations a  
product needs to meet

## 3 - Customs Duties = 0

Because of iEPA the  
Standard Rate OF Duty  
for products imported  
to EU from Ghana is  
ZERO

## 4 - Check Rules of Origin for product

- Identify minimum processing a Product must undergo to be considered as originating from Ghana
- Customs offices at EU borders will check Origin Certificate

## 5 - Check Product Statistics/data

- See how much other countries are exporting to EU for similar products
- Identify Market trends and check Prices in targeted EU country
- Contact details of Chambers of commerce and Customs in each EU country
- Identify Channels of distribution



# 6.0

## INFORMATION ON IMPORTING FROM THE EU

The information on Ghana's Tariff Liberalisation Schedule (Market Access Offer) can be accessed through the websites of:

1. Integrated Customs Management System (ICUMS)
  - <https://external.unipassghana.com> (open the site then click on EU-EPA information)
2. The EU using the website the following links:
  - <https://trade.ec.europa.eu>
  - [https://trade.ec.europa.eu/doclib/docs/2020/october/tradoc\\_158987.pdf](https://trade.ec.europa.eu/doclib/docs/2020/october/tradoc_158987.pdf)

All goods that are imported from the EU must comply with all related Ghanaian regulations and international commitments.

Considering import requirements and procedures, the following regulators may be contacted:

- Ghana Food and Drug Authority (FDA): <https://fdaghana.gov.gh>
- Environmental Protection Agency (EPA): <http://www.epa.gov.gh/epa/>
- Plant Protection & Regulatory Services (PPRSD) under the Ministry of Food and Agriculture: <https://mofa.gov.gh/site/directorates/technical-directorates/plant-protection-regulatory-services>

For both exports and imports, information on the product standards to be complied with, can also be obtained from the Ghana Standards Authority (GSA) <https://www.gsa.gov.gh/>





# Annex 1.

## THE GHANA-EU INTERIM ECONOMIC PARTNERSHIP AGREEMENT

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### INTRODUCTION

The Stepping Stone or Interim Economic Partnership Agreement (iEPA) between Ghana and the EU is an asymmetrical preferential trade agreement, which replaced the trade chapters of the Cotonou Agreement that granted non-reciprocal access to the Organisation of African, Caribbean and Pacific (OACP) Group of States to the EU market.

- The legal text of the EU-Ghana stepping stone Economic Partnership Agreement and its Annexes and Protocols can be found using the following links:

<https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A22016A1021%2801%29>

- Information on Ghana's liberalisation schedule can be found following this link

[https://external.unipassghana.com/co/popup/notice/selectNoticeDetail.do?MENU\\_ID=IIM01S01V01&noticeNo=4](https://external.unipassghana.com/co/popup/notice/selectNoticeDetail.do?MENU_ID=IIM01S01V01&noticeNo=4)

and click

[Final schedule and updated offer HS2017 Final agreed with Ghana 25 11 2019.pdf](#)

### PREAMBLE

The preamble starts by mentioning that the iEPA replaced the trade preferences chapters of the Cotonou Agreement between the OACP and the EU.

### TITLE I - OBJECTIVES

The main objectives of the agreement are:

- To allow Ghana to enjoy duty-free quota-free access to the EU market to bridge the period between the end of the trade preferences from the Cotonou Agreement per 31 December 2007 and the conclusion of negotiations on and entering into force of the West Africa-EU EPA.
- Creating an agreement compatible with Article XXIV of GATT 1994.

### TITLE II - PARTNERSHIP FOR DEVELOPMENT

The development-cooperation dimension of the iEPA (Articles 3 – 9) provides for financial, technical assistance and capacity building support aimed at improving the business environment, accelerating regional integration, as well as strengthening and diversifying productive sectors.

### TITLE III - TRADE REGIME FOR GOODS

This title contains all the provisions regulating the trade in goods between Ghana and the EU and its member states. It can therefore be considered as the core part of the agreement. It is divided into four chapters that deal with:

- Custom duties and non-tariff measures
- Trade defence measures
- Customs and trade facilitation
- Technical barriers to trade and sanitary and phytosanitary measures

## **Chapter 1 Customs duties and non-tariff measures**

Article 12 stipulates that import duties on products originating from Ghana will be entirely eliminated from import into the EU and its member states. However, for a few products import duties remain; the main exceptions are arms and ammunition, rice, and sugar.

Article 13 states that Ghana will progressively reduce import duties on approximately 80% of its products. The remaining 20% are considered sensitive products and they relate to livelihoods, food security, rural development particularly in agriculture and agri-food processing as well as infant industries products, high-revenue goods, and luxury goods. This is spelled out in the Table below (Annex 2 of the iEPA).

Ghana was to reduce its tariffs in three phases. For the first group of products the tariff reduction would have taken effect 5 years after the signing of the agreement, the second group after 10 years and the third group after 15 years. This process would have been completed by 2030. It will give domestic industries time to adapt and enhance the competitiveness of their products. It will also give the government time to find alternative sources of income for the loss of tax revenues from the reduction of tariffs.

On the Tariff Liberalisation, Ghana`s iEPA Tariff Liberalisation Catch-up Scenario is being administered in five phases starting from 2020 until 2029. However, the years 2022 and 2027 will be excluded from liberalization to allow for changes in policy space and flexibility as well as the migrations of HS Code 2017 to HS Code 2022 in 2022 and HS Code 2022 to HS Code 2027 in 2027. Ghana liberalised all 0% tariff lines numbering 98 in 2020 and postpone the liberalisation of all the 5%, 10%, 20% and 35% tariff lines to start from 2021 because of budget constraints in a year of election. Overall, the 6128 tariff lines were spread progressively across all the product categories (A, B, C, D), which meant that Ghana officially commenced liberalization from 2020 and achieving cumulative tariff cuts with approximately 22% (1056 Tariff lines) of the applicable Tariff lines in 2021, 50% by 2024, 100% by 2029 consecutively. The total number of tariff lines to be liberalized for categories A, B and C are 4782 and that of category D tariff lines are 1346.

## **Chapter 2 Trade Defence Measures**

This Chapter covers Agreement's provisions for trade defence instruments. These include anti-dumping and countervailing duties (Article 23), multilateral safeguards (Article 24) bilateral safeguard measures (Article 25), and cooperation in the field of trade defence measures (Article 26).

## **Chapter 3 Customs and Trade Facilitation**

Chapter 3 deals with commitments to promote trade facilitation and contribution to the regional integration of the West African countries. A trade facilitation and customs cooperation programme will ensure that Ghana meets its obligations including those relating to: i) customs cooperation and administrative cooperation (Article 28), ii) measures to reduce, simplify and standardise the data and documents required by customs (Article 29), iii) facilitation of transit movements (Article 29 ), iv) the publication of customs legislation, procedures, fees and charges (Article 30), v) customs valuation matters (Article 31), and vi) free movement of goods within West Africa (Article 32).



## **Chapter 4 Technical barriers to trade and sanitary and phytosanitary measures**

The Chapter will ensure that Parties to the Agreement satisfy their commitments on technical barriers to trade and sanitary and phytosanitary measures, especially instituting a sanitary and phytosanitary regime (Article 40), transparency of trade conditions and exchange of information (Article 41) and cooperation in international bodies (Article 42).

## **TITLE IV – SERVICES, INVESTMENT AND TRADE-RELATED RULES**

Ghana and the EU intend to cooperate and take any possible measures that could enable the accomplishment of a more inclusive EPA between West African countries and the EU. Furthermore, the new EPA may not only deal with the trade in goods, but additionally with the subjects of trade in services, investment protection, intellectual property rights, and competition policy.

## **TITLE V - DISPUTE AVOIDANCE AND SETTLEMENT**

Title V of the iEPA contains 19 articles to solve disputes that may arise between the parties. It consists basically of procedural provisions detailing the three methods and their steps by which a dispute can be resolved.

Title V has four chapters:

- Chapter 1 is on objectives and scope of the dispute settlement.
- Chapter 2 describes the methods of negotiation and mediation.
- Chapter 3 which is the most elaborate, concerns the arbitration method.
- Chapter 4 deals with some general provisions.

## **TITLE VI – GENERAL EXEMPTIONS**

The list of allowed measures (Article 68) that the parties may adopt and enforce, contains the following subjects: protection of public security, public morals or maintaining public order, protection of human, animal or plant life or health, protection of national treasures of artistic, historic or archaeological value, import and export of gold and silver, conservation of exhaustible natural resources etc.

Article 69 deals with the exemptions in the field of national security. Parties are not obliged to share information related to their essential security interests.

## **TITLE VII - INSTITUTIONAL, GENERAL, AND FINAL PROVISIONS**

There are a dozens provisions that are standard in many international agreements, but do not fit within the other titles. These include Article 71 that states that any amendments agreed will have to go through the national decision-making processes of Parties; Article 72 defines the parties who have signed the agreement; and Article 75 stipulates the two ways in which the agreement can come to an end. The first one is the notification of one party to the other that it wants to terminate the contract six months after that notification the EPA will cease to exist. The second manner of terminating the agreement is its substitution by the initially intended regional agreement between the EU and ECOWAS.



**Article 82** states that the annexes and the Protocol are integral parts of the agreement.

The EPA has the following two appendices that offer additional information on certain provisions of the agreement:

- Appendix I on "Priority products from Ghana for the export to the European Community"
- Appendix II on "Competent Authorities"

Besides, the EPA also has 4 annexes and one protocol:

- Annex 1 on "Customs duties on products originating in Ghana"
- Annex 2 on "Customs duties on products originating in the EC". This is a massive annex that contains the full import duty liberalisation scheme of Ghana on a product-by-product basis.
- Annex 3 on "List of fees and other charges of the Ghanaian party referred to in article 11 (2)"
- Annex 4 on "List of outermost regions of the EC party concerned by article 74"
- Protocol on mutual administrative assistance in customs matters

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