

TO: ALL PORTS, SECTORS AND ICUMS PROJECT

CUSTOMS DIVISION
GHANA REVENUE AUTHORITY

For your information, guidance and compliance by all staff, please.



for: COMMISSIONER/CD
(JOSEPH ADU-KYEI)
DEPUTY COMMISSIONER, OPERATIONS

12/11 /2021

GHANA REVENUE AUTHORITY

CG/GRA/MOF5/11/21

Our Ref. No.

Your Ref. No.



GRA

November 11, 2021

THE HONOURABLE MINISTER
MINISTRY OF FINANCE
ACCRA

Dear Sir,

12 NOV 2021

**REMOVAL OF BENCHMARK VALUES ON SELECTED ITEMS COMMENCES
FROM NOVEMBER 15, 2021**

Our letter on the "brief on the removal of Benchmark on selected items" dated September 27, 2021 refers.

We write to inform you that following discussions on various fora, it has been agreed that discount on some commodities currently being enjoyed should be reversed to achieve revenue effect. To this end, November 15, 2021 is, therefore, slated for the effective date for the implementation of the removal of the benchmark values on some selected items. Copy of the list attached.

For ease of reference, a copy of the letter with reference CG/GRA/MOF/110/21 is also attached for your consideration.

We count much on your usual cooperation.

Thank you.

Yours faithfully,

REV. AMMISHADDAI OWUSU-AMOA
COMMISSIONER-GENERAL

Cc: Hon. Minister of State (Ministry of Finance)
Hon. Minister of Trade
Deputy Minister of Finance (Revenue)
Deputy Minister of Trade
Commissioner (Customs)
Deputy Commissioner (Operations)
Deputy Commissioner (Suspense)
Deputy Commissioner (Preventive)

Integrity, Fairness, Service

DISCOUNT REVERSAL REVIEW

S/N	COMMODITY	TARIFF NO.
1.	SUGAR	1701 - 1702
2.	PASTA, SPHEGEHETTI, NOODLES, MACARONI	1902
3.	PALM OIL- CRUDE AND REFINED (OILS)	1507 - 1518
4.	ALUMMIUM FINISHED PRODUCT (ROOFING SHEETS)	7606.11.10
5.	TOILET PAPER, FACIAL TISSUE & TOWEL	4818.1000 - 4818.2000
6.	CHOCOLATE	1805 - 1806
7.	PORTLAND CEMENT, CLINKER ETC	2523
8.	MOSQUITO COIL	3808.91.19.00
9.	VEHICLES	8701 8702 8703 8704 8705 8709 8710 8711 8712 8713 8716
10.	CERAMIC TILES	6907
11.	ALUMINIUM PRODUCTS	7604 7605 7606 7607 7608 7609 7610 7611 7612 7613 7614 7615 7616

12.	CARTONS, BOXES OF PAPER, PAPERBOARD CASES OF CORRUGATED PAPER	4819.10
13.	MATCHET	BLANK - 820140.10 OTHER - 82014090.00
14.	WATER, SOFT (INCL. MINERAL & AERATED WITH SUGAR (INCL. SWEETENED)	2201.10
15.	PLASTIC - CHAPTER 39	3917 - 3926
16.	TILE CEMENT	3214.90
17.	TEXTILES AND TEXTILE ARTICLES	5007 - 67
18.	IRON STEEL BARS, ROLLS FORGED AND STRUCTURES	7213 7214 7215 7221 7222 - 25 7227 7228, 7308
19.	FRUIT JUICES	2009.11.10 - 2009.90.90
20.	TOMATO PASTE & KETCHUP	2002.90.20 - 2103.20.00
21.	CEMENT PAPER BAGS	4819.40
22.	FURNITURE AND PARTS	9401 - 9403
23.	TOILET SOAP, LAUNDRY BAR SOAP	3401
24.	DETERGENTS WASHING POWDER	3402
25.	LUBRICATING OIL	3819.00.00 2710 - 27101939, 3403
26.	ALCOHOLIC BEVERAGES	2203 2204 2205 2206 2207 2208
27.	SOFT DRINKS & CARBONATED DRINKS	2202
28.	FLEXIBLE PACKING MATERIALS	3919 3920 3921
29.	BISCUITS/WAFERS	1905
30.	CIGARETTES	CHAP. 24
31.	PHARMACEUTICALS	3002 - 3005
32.	MACHINERY & EQUIPMENT, PLANT	CHAPTER 84