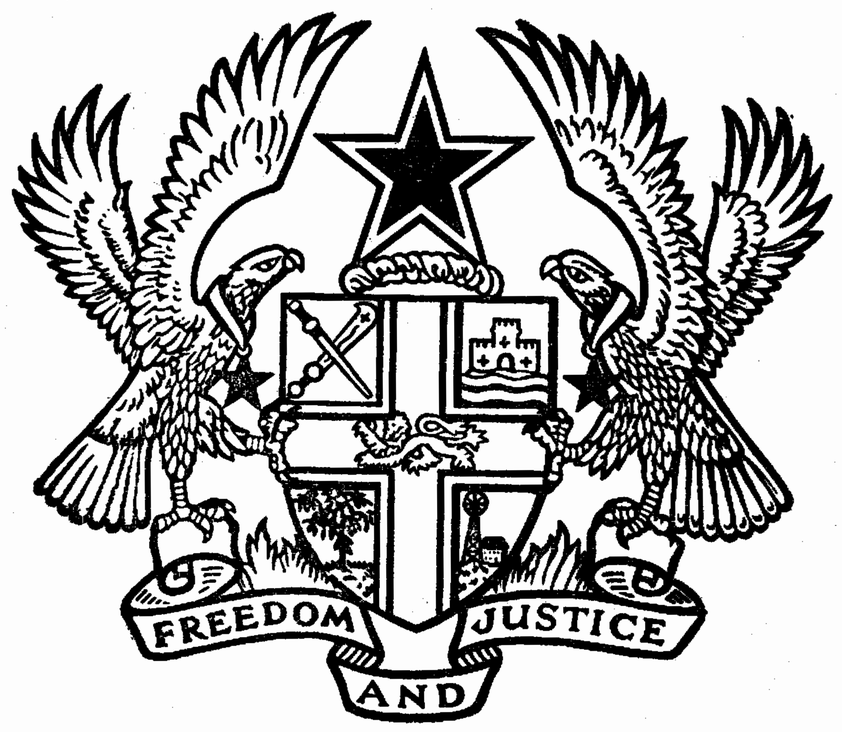
Importers (Regulation and Imposition of Fees) Act, 1963

Act 218

ARRANGEMENT OF SECTIONS

Section

Act 218



THE TWO HUNDRED AND EIGHTEENTH

ACT

OF THE PARLIAMENT OF THE REPUBLIC OF GHANA

ENTITLED

THE IMPORTERS (REGULATION AND IMPOSITION OF FEES) ACT, 1963

AN ACT to regulate persons who import goods for commercial purposes, to impose registration and licence fees on such persons, to provide for their collection and to make provision for matters connected therewith or incidental thereto.

DATE OF ASSENT: *11th December, 1963*

BE IT ENACTED by the President and the National Assembly in this present Parliament assembled as follows:—

Regulation of importers.

1. (1) No person shall import goods in any year for commercial purposes unless he has—

(*a*) been registered as an importer under this Act for that year;

(*b*) paid the appropriate registration fee for that year, calculated in accordance with provisions of the Schedule; and

(*c*) a licence which is in force for that year to import such goods.

(2) The question whether or not a person is importing goods for commercial purposes shall be determined by the Controller, whose decision thereon shall be final.

Persons intending to import to furnish certain particulars to Controller.

2. Every person who intends to import goods of any value for commercial purposes in any year shall in the preceding year furnish the Controller with the following particulars:—

(*a*) his name and business and personal addresses;

(*b*) the value of the goods imported by him during the period commencing on the first day of January of such preceding year and ending on the last day of the month immediately before the month in which such particulars were furnished;

(*c*) the value of goods imported by him during the period of two years immediately before such preceding year;

(*d*) if such person is a person who has not imported goods for such purposes previously, he shall furnish a statement to that effect and the provisions of paragraphs (*b*) and (*c*) of this section shall not apply to him;

(*e*) if such person is a person who has imported goods for such purposes for less than the aggregate of the periods specified in the said paragraphs (*b*) and (*c*), or for the period, or part of the period, specified in paragraph (*b*), the provisions of those paragraphs shall not apply to him, but he shall furnish the value of the goods imported by him for such purposes during such periods, period or part, as the case may be; and

(*f*) such other particulars as may be prescribed.

Functions of Controller.

3. The Controller on receipt of the particulars referred to in section 2 from a person shall—

(*a*) enter those particulars in a register maintained by him;

(*b*) determine to what class specified in the Schedule such person belongs and enter such class in the register against the person's name;

(*c*) register such person as an importer for the appropriate year; and

(*d*) fix the appropriate registration fee for the year, calculated in accordance with the provisions of the Schedule, payable by such person.

Payment of registration fee.

4. (1) The Controller shall, as soon as may be practicable after fixing the registration fee for any person for any year, send a notice to such person specifying the amount of the fee, the period within which such fee should be paid and the place of payment.

(2) Any person to whom a notice has been sent under subsection (1) shall pay the registration fee specified in the notice at the place, and within the period, specified therein.

Publication of notice inviting applications for licences.

5. The Controller may from time to time in any year by notice published in the *Gazette* call for applications for licences to import goods, specifying therein the period within which such applications should be made.

Duties of applicants for licences.

6. (1) Every applicant for a licence shall apply for such licence within the period referred to in section 5.

(2) Every applicant when applying for a licence shall specify in his application—

(*a*) his name and business and personal addresses;
(*b*) the description of goods he desires to import;
(*c*) the quantity of such goods;
(*d*) the value of such goods; and
(*e*) such other particulars as may be prescribed.

Issue of licence.

7. (1) The Controller on receipt of an application for a licence from an applicant may issue such licence to him.

(2) No licence under subsection (1) shall be issued to any applicant in any year, if the registration fee for that year has not been paid by such applicant.

(3) Where the Controller intends to issue a licence to an applicant, he shall determine the value of the goods to be imported by him under the licence, such value not being necessarily the value taken into account for the calculation of the registration fee.

(4) The Controller shall specify in the licence—

(*a*) the description of the goods to be imported by the holder of the licence;
(*b*) the quantity of the goods to be imported by him; and
(*c*) the value of the goods to be imported by him, as determined under subsection (3).

(5) The Controller shall as soon as may be practicable, after discharging his functions in relation to a holder under subsection (4) of this section, send a notice to such holder specifying the amount of the licence fee payable by him, the period within which such fee shall be payable, and if such fee is to be paid in instalments, the amount of the instalments and the intervals at which such instalments shall be paid.

(6) The Controller shall personally deliver the licence to the applicant or send it by registered post to his business or personal address.

Licence fee.

8. Every person to whom a licence has been issued under section 7 of the Act shall pay a licence fee of one *per centum* of the value of the goods to be imported and specified in the licence.

NLCD 301/68
314/68

Cancellation of licence.

9. Where the registration fee for any year has been paid by any person but the licence fee for any licence issued during that year has not, or instalments of such fee have not, been paid, within the period specified in that behalf in the notice mentioned in subsection (5) of section 7 by such person, the Controller may—

(*a*) cancel such licence; and

(*b*) give no further licences to such person, until such licence fee has, or instalments have, been paid.

Controller to furnish information to the Commissioner of Income Tax.

10. The Controller may, notwithstanding anything to the contrary in any other enactment, furnish any information obtained by him for the purposes of this Act to the Commissioner of Income Tax.

Regulations.

11. The Minister responsible for Trade may, by legislative instrument, make regulations providing for all, or any of the following matters:—

L.I. 387/65

(*a*) the inspection of premises and the examination of registers, books, returns and other documents for the purposes of this Act;

(*b*) the keeping of registers, books, returns and other documents for the purposes of this Act;

(*c*) in respect of matters required by this Act to be prescribed;

(*d*) the amendment of any of the provisions of the Schedule; and

(*e*) generally for carrying out the principles and provisions of this Act.

Interpretation.

12. In this Act, unless the context otherwise requires—

"Controller" means the Controller of Imports and Exports or any other person authorised by him;

"goods", "import", and "importer" shall have the same meanings as in the Customs Ordinance (Cap. 167);

"licence fee" means the licence fee imposed under section 8 of this Act;

"registration fee" means the registration fee referred to in sections 1 and 3 of the Act, read with the provisions of the Schedule to the Act; and

"year" means any twelve months commencing on the first day of January.

SCHEDULE

PART I

Substituted by L.I. 387/65

Class	*Sections 1 and 3*	*Registration Fee* £G *s.* *d.*
1.	Where the value of the goods imported by a person, determined under Part II of this Schedule, is £G500,000 and over	200 0 0
2.	Where the value of the goods imported by a person, determined under Part II of this Schedule, is less than £G500,000 but is not less than £G100,000	150 0 0
3.	Where the value of the goods imported by a person, determined under Part II of this Schedule, is less than £G100,000 but is not less than £G10,000	100 0 0
4.	Where the value of the goods imported by a person, determined under Part II of this Schedule, is less than £G10,000 or such importer is importing for the first time	50 0 0

PART II

1. For determining the value of goods imported, for calculating the registration fee for any year under Part I, where a person has been importing goods for the period specified in paragraphs (*b*) and (*c*) of section 2, the value of such goods shall be one-third of the aggregate of the values specified below:—

(*a*) the value of the goods imported by him during the period specified in paragraph (*c*); and

(*b*) an estimated value of goods imported for the preceding year, fixed by the Controller after taking into account the value of goods referred to in the said paragraph (*b*) and prescribed particulars.

ILLUSTRATION

Where a person requires registration as an importer for the year 1964, and he furnishes particulars, of the value of the goods imported by him previously, on the fifteenth day of August, 1963, his registration fee for that year shall be calculated as follows:—

		£G	*s.*	*d.*
(i)	Value of goods imported during the year 1961	50,000	0	0
(ii)	Value of goods imported during the year 1962	70,000	0	0
(iii)	Estimated value of goods imported during the year 1963, fixed by the Controller after taking into account the value of goods imported by him up to the thirty-first day of July, 1963 and prescribed particulars	60,000	0	0
(iv)	Total value of goods imported ..	180,000	0	0
(v)	The value of the goods imported for the calculation of the registration fee shall be one-third of £G180,000, that is to say, ...	60,000	0	0
(vi)	As the importer falls into Class 3 of Part I of this Schedule, his registration fee shall be £G100.			

2. For determining the value of goods imported, for calculating the registration fee for any year, where a person has been importing goods for the periods, period or part thereof specified in paragraph (*e*) of section 2, an estimated value of goods for that year shall be fixed by the Controller after taking into account the value of goods referred to in that paragraph and prescribed particulars and such estimated value shall be deemed to be the value for calculating such fee.

ILLUSTRATION

Where a person requires registration as an importer for the year 1964 and he furnishes particulars of the value of goods imported by him previously, on the fifteenth day of August, 1963, his registration fee, if he has been importing goods as from the first day of January, 1962, shall be calculated as follows:—

		£G	*s.*	*d.*
(i)	Value of goods imported during the period commencing on the first day of January, 1963, and ending on the thirty-first day of July, 1963	8,000	0	0

		£G	*s.*	*d.*
(ii)	Estimated value of goods for the year 1964 fixed by the Controller after taking into account the value of goods imported during the aforesaid period and prescribed particulars ..	9,500	0	0
(iii)	Value of goods for 1964	9,500	0	0
(iv)	As the importer falls into Class 4 of Part 1 of this Schedule, his registration fee shall be	50	0	0

3. The decision of the Controller as to the amount of the estimated value referred to in this Schedule shall be final.

Printed by the Government Printing Department, Accra, Ghana

GP/A569/4,560/12/63-64

Price 4d.