

**CUSTOMS, EXCISE AND PREVENTIVE SERVICE
LAW, 1986**

IN pursuance of the Provisional National Defence Council (Establishment) Proclamation, 1981, this Law is hereby made:—

1. There is hereby established a Service to be known as the “Customs, Excise and Preventive Service” (hereafter in this Law referred to as the “Service”), which shall form part of the Public Services of Ghana.

Establishment of Customs, Excise and Preventive Service.

2. The Service shall be made up of:—

- (a) the personnel of the Customs & Excise Department existing immediately before the coming into force of this Law;
- (b) such other public officers and public institutions that may be transferred or seconded to the Service;
- (c) such other persons that may be employed by the Service.

Membership of the Service.

3. (1) The governing body of the Service shall be the Customs, Excise and Preventive Service Board (hereafter in this Law referred to as the “Board”);

The Board.

(2) The Board shall consist of—

- (a) a Chairman and six other persons appointed by the Council;
- (b) the Controller and Accountant-General;
- (c) the Commissioner.

(3) The Chairman shall hold office on such terms and conditions of service as the Council may determine.

4. The Board shall be responsible for—

- (a) ensuring the effective and optimum collection of all duties, taxes and penalties due to the State under the relevant laws;
- (b) generally controlling the management of the Service on matters of policy, subject to the provisions of this Law;
- (c) appointing, promoting and disciplining (including dismissing) employees of the Service;
- (d) drawing up a scheme of service prescribing the terms and conditions of service as well as the remuneration of the employees of the Service;
- (e) delimiting customs Surveillance Zones, approving routes for customs purposes and building and managing Government warehouses;

Functions of the Board.

CUSTOMS, EXCISE AND PREVENTIVE SERVICE LAW, 1986

(f) making recommendations to the Secretary on policy governing customs and excise duties, sales taxes as well as other imposts and exemptions as may be required from time to time;

(g) ensuring that all amounts collected by the Service are paid into the Consolidated Fund unless otherwise provided by Law.

Tenure of office of Members of the Board.

5. A member of the Board, other than the Commissioner and the Controller and Accountant-General shall hold office for a period not exceeding three years, and shall on the expiry of that period be eligible for reappointment but for not more than three terms.

Meetings of the Board.

6. (1) The Board shall meet at such times and places as the Chairman may determine, but shall meet at least once every three months.

(2) A special meeting of the Board shall be called by the Commissioner in consultation with the Chairman.

(3) At every meeting of the Board at which he is present, the Chairman shall preside, and in his absence a member of the Board appointed by those members present from among themselves shall preside.

(4) The quorum of every meeting of the Board shall be five.

(5) The Board may at any time co-opt any person to act as an adviser at its meeting but no person so co-opted shall be entitled to vote at the meeting on a matter for decision by the Board.

(6) The validity of any proceedings of the Board shall not be affected by any vacancy in its membership or by any defect in the appointment of any member thereof.

(7) Subject to the provisions of this Law, the Board shall regulate its own procedure.

Committees of the Board.

7. The Board may for the discharge of its functions appoint Committees and may assign to such Committees such functions as the Board may determine.

The Commissioner.

8. The head of the Service shall be the Commissioner of Customs, Excise and Preventive Service who shall be appointed by the Council.

Duty of the Commissioner.

9. Subject to the direction of the Board on matters of policy, the Commissioner shall be responsible for the day-to-day administration of the Service.

Deputy Commissioners.

10. (1) There shall be three Deputy Commissioners who shall be appointed by the Council.

CUSTOMS, EXCISE AND PREVENTIVE SERVICE LAW, 1986

(2) The Deputy Commissioners shall head the Finance and Administration; Operations; Research, Planning and Monitoring Departments and such other Departments of the Service as the Board may direct and shall perform such functions as the Commissioner may in consultation with the Board direct.

11. The Public Services and other organisations shall co-operate with the Commissioner to ensure the optimum collection of all due customs and excise duties and other taxes. Co-operation with organisations.

12. (1) The Board may engage such staff as may be necessary for the proper and efficient discharge of its functions. Staff of the Service.

(2) The Board may upon the recommendation of the Commissioner engage the services of such consultants or experts as may be necessary.

(3) Such staff, consultants and experts shall be engaged on such terms and conditions as the Board may determine.

(4) The Board may delegate any power of appointment conferred on it by this section to the Commissioner.

13. (1) There shall be a Secretary to the Board, who shall be appointed by the Board. Secretary.

(2) The Secretary to the Board shall arrange the business of the Board and cause to be recorded and kept the minutes of all meetings of the Board.

14. The administrative expenses of the Service including all salaries, operational and other allowances, gratuities and pensions payable in respect of persons employed by the Service shall be a charge on the Consolidated Fund. Administrative expenses.

15. (1) The Government may provide to the Service moneys required for carrying out the functions of the Service and such sums as the Secretary may after consultation with the Council agree, being sums requested by the Service from the Government. Funds of the Service.

(2) The Service shall submit to the Secretary at such times and in such form as the Secretary may in consultation with the Secretary responsible for Finance direct detailed estimates of the Service's income and expenditure for the next following year.

(3) Subject to the provisions of any enactment, the expenditure of the Service shall be in accordance with the said estimates as approved by the Secretary, acting in consultation with the Secretary responsible for Finance.

16. The Service may for, and in connection with the performance of its functions, hold, manage, or dispose of any movable or immovable property and may enter into such contracts and transactions as may be expedient. Acquisition of property by the Service.

CUSTOMS, EXCISE AND PREVENTIVE SERVICE LAW, 1986

Annual reports and estimates.

17. The Board shall every year submit to the Council, the Secretary and the Secretary responsible for Finance—

- (a) a report of its activities and operations during the preceding financial year within three months after the end of that financial year;
- (b) detailed estimates of its revenue and expenditure for the next financial year, three months before the commencement of that financial year.

Submission of returns and revised revenue estimates. Internal Auditor.

18. The Secretary and the Secretary responsible for Finance may at any time call for returns of revenue or revised revenue estimates from the Commissioner.

19. (1) The Service shall have an Internal Auditor.

(2) Subject to the provisions of this Law, the Internal Auditor shall be responsible to the Commissioner for the performance of his duties.

(3) As part of his duties under this Law, the Internal Auditor shall, at intervals of three months, prepare a report on the internal audit carried out by him during the period of three months immediately preceding the preparation of the report, and submit the report to the Commissioner.

(4) Without prejudice to the general effect of subsection (3) of this section, the Internal Auditor shall make in each report such observations as appear to him necessary as to the conduct of the financial affairs of the Board during the period to which the report relates.

(5) The Internal Auditor shall send a copy of each report prepared by him under this section to each of the following—

- (a) the Secretary;
- (b) the Auditor-General; and
- (c) the Chairman of the Board.

Accounts.

20. (1) The Service shall keep proper books of account and proper records in relation thereto and the account books and records of the Service shall be in such form as the Auditor-General may approve.

(2) The financial year of the Service shall end on the 31st day of December in each year.

(3) The books and accounts of the Service shall each year be audited by the Auditor-General.

(4) The Auditor-General shall forward a copy of the report to the Council within three months of the end of each financial year.

(5) The Service shall keep separate records and accounts for—

- (a) duties, taxes and penalties collected and paid into the Consolidated Fund; and

CUSTOMS, EXCISE AND PREVENTIVE SERVICE LAW, 1986

- (b) funds provided for the administration of the Service under section 15 of this Law.

21. (1) All rights, assets and property vested in, or in any manner held on behalf of or for the purposes of the Customs and Excise Department immediately before the commencement of this Law shall be vested in the Service. Transfer of assets and liabilities.

(2) All liabilities and obligations subsisting against the Customs and Excise Department immediately before the commencement of this Law shall after such commencement continue to subsist between the Service and such other party.

22. The Secretary on the recommendation of the Board may by legislative instrument make regulations to give full effect to the provisions of this Law and, in particular, but without prejudice to the generality of the foregoing provide for— Regulations.

- (a) the delimitation and control of Customs Surveillance Zones;
- (b) the control and approval of routes for customs purposes;
- (c) the class or description of goods which may be manufactured in warehouses and the conditions subject to which and the manner in which they may be manufactured;
- (d) the control and movement of goods in customs areas, Industrial Free Zones, Frontier Zones, Free Ports, and generally for the effective assessment, collection and protection of customs and excise revenue;
- (e) the fees and charges to be paid to the Service for any services rendered to or expenses incurred on behalf of other persons.

23. (1) In this Law unless the context otherwise requires:

“Board” means the Customs, Excise and Preventive Service Board. Interpretation.

“Council” means the Provisional National Defence Council.

“Commissioner” means the person appointed under section 8 of this Law.

“Customs Surveillance Zone” means any area within a distance of the frontier or coastline delimited by the Board to be an area where intensive customs surveillance may be maintained for the purpose of preventing smuggling and any other customs and excise offences.

“Government warehouse” means a Government warehouse as defined in the Customs and Excise Decree, 1972 (N.R.C.D. 114).

CUSTOMS, EXCISE AND PREVENTIVE SERVICE LAW, 1986

“Secretary” means the Secretary responsible for the National Revenue Secretariat.

(2) Any reference in any enactment to the Comptroller of Customs and Excise or the Comptroller or the Customs and Excise Department shall be construed as references to the Commissioner and the Service respectively.

Modification
of existing
enactments.

24. Any enactment in force immediately before the commencement of this Law shall apply with such modifications as may be necessary to give full effect to the provisions of this Law.

Repeals.

25. The following enactments are hereby repealed:—

- (a) Section 3 of the Armed Forces (Amendment No. 2) Decree, 1972 (N.R.C.D. 125).
- (b) Customs and Excise (Functions of Comptroller) Decree, 1978 (S.M.C.D. 198).

Made this 4th day of March, 1986.

FLT.-LT. JERRY JOHN RAWLINGS
Chairman of the Provisional National Defence Council

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