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LEGAL PROVISION

Introduction

This guide contains important legislation and amendments, legal peculiarities and processes and procedures required to register a business, to help with practical business activities in Ghana.

Detail description

- **Customs system, other import duties, special accompanying documents (sources)**

The Customs system in Ghana along with other revenue mobilisation agencies is integrated into the Ghana Revenue Authority (GRA). The Customs Division is responsible for collection of Import Duty, Import VAT, Export Duty, Petroleum Tax, Import Excise and other taxes. For more information about their functions, visit their website:

<http://www.gra.gov.gh/index.php/divisions/customs>

- **Import/export regulations and restrictions, quotas, licences/payment procedures**

The general customs guide provides relevant details on procedures, process and regulations on import: http://gra.gov.gh/docs/info/customs/customs_procedures.pdf

- **Currency regulations, restrictions, profit transfer**

The Ghana Revenue Authority (GRA) permits remittances of up to USD 10'000 to and from Ghana. Find additional information: http://www.gra.gov.gh/docs/info/customs_guide.pdf

For general currency regulations and restrictions, the Bank of Ghana has the overall supervision. Find more about the legal and regulatory framework:

<https://www.boq.gov.gh/supervision-a-regulation/regulatory-framework>

- **Registration procedure for products**

Applicants are required to file application on prescribed format available at the Ghana Standards Authority (GSA) office or can be downloaded from GSA website:

<https://www.gsa.gov.gh/>

- **Environmental legislation**

It is a requirement to obtain environmental permits from the Environmental Protection Agency (EPA) before commencement of construction and operations of large scale and significantly impacting undertakings as well as for small and medium activities. For further information: <http://www.epa.gov.gh/epa/regulations>

- **Taxes (import sales tax, VAT, income tax, taxes on profits)**

The Domestic Tax Revenue Division (DTRD) of the Ghana Revenue Authority (GRA) administers domestic taxes. The division is responsible for the collection of different taxes such as income tax; value added tax; capital gain tax, etc. For more information about its functions: <http://www.gra.gov.gh/index.php/divisions/domestic-tax-revenue>

- **Commercial law, law governing commercial representatives, possible sources of legal assistance, criminal law**

For information regarding commercial law, please refer to the Ghana Investment Promotion Centre: <http://www.gipcghana.com/invest-in-ghana/doing-business-in-ghana/laws-regulation.html>. Information regarding criminal law in Ghana can be found in the Criminal Code (1960) <http://www.wipo.int/edocs/lexdocs/laws/en/gh/gh010en.pdf>

- **Setting up a company: legal forms, options, regulations**

The Registrar General's Department provides information for business registration in Ghana with the different step to follow, cost and documents to provide. Please refer to the following link: <http://rgd.gov.gh/index.php/services/business-registration/>.

For further information, you can also refer to the Ghana Investment Promotion Centre: <http://www.gipcghana.com/invest-in-ghana/doing-business-in-ghana/starting-a-business.html>

- **Joint venture opportunities, regulations**

The Ghana Investment Act gives details regarding enterprises eligible for foreign participation and minimum foreign capital.

<http://images.mofcom.gov.gh/gh/accessory/201212/1354895014005.pdf>. More information regarding regulation for joint venture can be found on:

<http://www.gipcghana.com/invest-in-ghana/doing-business-in-ghana/cost-of-doing-business/business-registration.html>

- **Promoting investment, tax relief**

The Ghana Investment Promotion Centre (GIPC) is a Government agency, responsible under the GIPC Act, 2013 (Act 865) to encourage and promote investments in Ghana, to provide for the creation of an attractive incentive framework and a transparent, predictable and facilitating environment for investments in Ghana. For further information:

<http://www.gipcghana.com/index.php>

The Ghana Free Zones Authority (GFZA) was established to enable the establishment of free zones in Ghana for the promotion of economic development and promoting investment in Ghana. Information on investment opportunities, incentives for investors, investment climate, etc. can be found on: <http://www.qfzb.gov.gh/index.html>

Information on tax relief can be found in the Internal Revenue Act (2000):

http://www.gra.gov.gh/docs/info/irs_act.pdf

- **Entry conditions, work permits and residence permits, labour law**

The Ghana Immigration Service provides information regarding residence and working permits in Ghana: <http://www.ghanaimmigration.org/index.html>

The Ghana Labour Act 651 of 2003 regulates employment and labour issues in Ghana. This Act consolidates all laws relating to labour, employers, trade unions and industrial relations (<http://www.ilo.org/legacy/english/inwork/cb-policy-guide/ghanalabouract2003section109.pdf>)

More information can be found on: <http://www.gipcghana.com/invest-in-ghana/doing-business-in-ghana/cost-of-doing-business/labour-and-employment.html>