

## Vehicle Importation

### TAXES ON VEHICLES

	TYPE OF VEHICLE	IMPORT DUTY (%)	VAT (%)	NHIL (%)	ECOWAS LEVY (%)	EDIF (%)	EXAM (%)	PROCESSING FEE (%)
(I) a)	Ambulance	0	0	0	0.5	0.5	1	-
b)	Hearse	0	12.5	2.5	0.5	0.5	1	1
(II)	Motor Cars							
a)	Motor cars including Cross Country and Estate Cars:							
	Of a cylinder capacity not exceeding 1900 cc;	5	12.5	2.5	0.5	0.5	1	-
	Of a cylinder capacity exceeding 1900 cc but not exceeding 3000 cc;	10	12.5	2.5	0.5	0.5	1	-
	Of a cylinder capacity exceeding 3000 cc;	20	12.5	2.5	0.5	2.5	1	-
b)	Designed for travelling on snow; golf cars and similar vehicles	20	12.5	2.5	0.5	0.5	1	-
(III)	Motor vehicles designed to carry ten (10) or more persons (for example buses and coaches).	5	12.5	2.5	0.5	0.5	1	-
(IV)	Motor vehicles designed to carry thirty (30) or more persons.	0	12.5	2.5	0.5	0.5	1	1
(V)	Motor vehicle for the transport of goods such as trucks, tippers and lorries	5	12.5	2.5	0.5	0.5	1	-
(VI)	Tractors of H.S. Code 8701							

1	Pedestrian Controlled tractors – 8701.10	0	0	0	0.5	0.5	1	-
2	Road tractors for semi-trailers - 8701.20	5	12.5	2.5	0.5	0.5	1	-
3	Track - laying tractors - 8701.30	0	0	0	0.5	0.5	1	-
4	Others - 8701.90	0	0	0	0.5	0.5	1	-
VII)	Special purpose vehicles of H.S. Code 87.05 (for example workshop vans, breakdown vehicle and mobile showrooms)	0	12.5	2.5	0.5	0.5	1	1
VIII)	Motor Bikes	0	12.5	2.5	0.5	0.5	1	1
IX)	Bicycles	0	0	0	0.5	0.5	0	1

## VALUATION OF USED VEHICLES

For the purposes of levying taxes the value of a vehicle shall be deemed to be the Home Delivery Value depreciated as below plus the Freight and Insurance as stipulated under section 90 of PNDC LAW 330, 1993.

- A. **Where the age of a used motor vehicle does not exceed six months** - The price shall be deemed to be the first Purchase Price
- B. **Where the age exceeds six months but does not exceed one and a half years** - Eighty five per centum of the first Purchase Price
- C. **Where the age exceeds one and a half years but does not Exceed two and a half years** - Seventy per centum of the first Purchase Price
- D. **Where the age exceeds two and a half but does not exceed five years.** - Sixty per centum of the first Purchase Price
- E. **Where the age exceeds five years** - Fifty per centum of purchase price

## PENALTIES ON IMPORTATION OF OVERAGE VEHICLE

Penalties have been introduced and imposed on some category of overage vehicles in addition to any applicable duties and taxes as follows:

	VEHICLE	PENALTY
<b>A</b>	<b>MOTOR CARS</b>  i) Where the age does <b>not exceed 10 years</b> ii) Where the age exceeds <b>10 years but does not exceed 12 years</b> iii) Where the age exceeds <b>12 years but does not exceed 15 years</b> iv) Where the age <b>exceeds 15 years</b>	<b>NIL</b>  5% of CIF Value 20% of CIF Value 50% of CIF Values
<b>B</b>	<b>COMMERCIAL VEHICLES SUCH AS BUSES, COACHES AND VANS</b>  i) Where the age does not exceed 10 years ii) Where the age exceeds 10 years but does not exceed 12 years. iii) Where the age exceeds 12 years but does not exceed 15 years.  iv) Where the age exceeds 15 years but does not exceed 20 years  v) Where the age exceeds 20 years	<b>NIL</b>  2.5% of CIF Value 10% of CIF Value  15% of CIF Value  50% of CIF Value
<b>C</b>	<b>COMMERCIAL VEHICLES SUCH AS TRUCKS, LORRIES AND TIPPER TRUCKS)</b> Where the age does not exceed 10 years ii) Where the age exceeds 10 years but does not exceed 12 years. iii) Where the age exceeds 12 years but does not exceed 22 years iv) Where the age exceeds 12 years but does not exceed 22 years	<b>NIL</b>  5% of CIF Value 10% of CIF Value. 30% of CIF Value

- The age of a motor vehicle shall be calculated from the year in which the vehicle was first manufactured.
- No person shall import a right-hand steering motor vehicle into the country unless otherwise authorized by the Minister of Finance.
- Under the current Law (Act 634) any vehicle that remains unentered and uncleared within 60 days after discharge or in the case of overland vehicle, from the date it crossed the national border into Ghana shall still be forfeited to the state.

Note also that any of the following documents will be required as EVIDENCE OF BONAFIDE OWNERSHIP before vehicles can be cleared from the Port. The documents are:

- Certificates of Title, Certificates of Origin
- Certificates of Retail Sales
- Bills of Sales
- Any other officially authorized evidence of bonafide ownership.