

## STANDARD OPERATING PROCEDURE FOR TAX/DUTY EXEMPTIONS

### 1.0 PROCEDURES FOR CLEARANCE OF ITEMS FOR FREE ZONE OPERATIONS (IMPORTS AND LOCAL PURCHASE)

#### A IMPORTS

- Send an import declaration to GFZB MDA through the TradeNet system
- Print a copy of the provisional approval form with the exemption number from your system
- Attach bill of lading or Airway bill, invoice, packing list and other supporting documents to the import declaration form
- Attach a cover letter
- Present the form and all supporting documents to GFZB Secretariat and pay an amount of **\$50** for processing to be done
- Present endorsed and embossed form to CEPS at entry point.

#### B EXEMPTION FROM THE PAYMENT OF VAT ON LOCAL PURCHASE

- Purchase Form **9 from** the GFZB Secretariat at a cost of **\$50**.
- Fill the Form 9 indicating the description of goods and value
- Present duly filled form to the GFZB Secretariat with the proforma invoice of goods to be purchased for endorsement.
- GFZB would attach an introduction letter to the Form 9 addressed to the local supplier.
- The local supplier should follow the procedure for export by purchasing and filling a Non-Traditional Export Form from CEPS/MOTI
- The goods should be inspected by a CEPS officer before being released to the free zone company.

### 2.0 PROCEDURE FOR SALE INTO THE DOMESTIC MARKET

- Purchase **Form 9A** at a cost of **\$50** from GFZB Secretariat
- Fill the Form 9A indicating the description of goods, Consignee's Address and the CIF Value of the goods.

- Attach the Invoice of goods to be sold into the domestic economy valued in US Dollars to the Form 9A.
- Present the duly filled form and Sales Invoice to the GFZB Secretariat for endorsement
- The endorsed documents should then be sent to the appropriate CEPS office for tax assessment on the goods
- Invite Inspection Company to inspect the goods to ensure that they tally with what has been indicated on the form 9A and invoice before released onto the local economy. The exercise is conducted in the presence of CEPS officials.

### **3.0 EXEMPTION FROM THE PAYMENT OF TAX ON UTILITIES**

- Purchase **Form 9B** at a cost of **\$400** from the GFZB Secretariat.
- The form should be filled clearly indicating utility metre number and payment point (electricity, water and telephone).
- GFZB then forwards the Application to VAT Service to exempt the FZE from the payment of VAT on the utility
- The exemption is granted annually

### **4.0 VEHICLE EXEMPTION**

- Present an application letter and an invoice from the Supplier of the vehicle to GFZB for approval
- When approved, you purchase **Form 9D** from the GFZB Secretariat
  - Vehicles up to 2000cc (Eg. Forklift etc. ) - **US\$200.00**
  - Pick-Ups, Trucks and Mini Buses - **US\$500.00**
  - 4x4 Vehicles - **US\$1,000.00**

**NB.** There is no more exemptions for Salon Cars
- The form should be filled clearly indicating the type of vehicle and chassis number.
- Present duly filled form with necessary supporting documents to the GFZB Secretariat for endorsement.
- Present endorsed form to CEPS at entry point.

## 5.0 EXEMPTION FROM THE PAYMENT OF VAT ON SERVICES

- Purchase **Form 9E** from the GFZB Secretariat at a cost of **\$50**.
- Fill the Form 9E indicating the description of services and value
- Present duly filled form to the GFZB Secretariat with the proforma invoice of services to be purchased for endorsement.
- GFZB would attach an introduction letter to the Form 9E addressed to the service provider.
- The local service provider should follow the procedure for export by purchasing and filling a Non-Traditional Export Form from CEPS/MOTI

## 6.0 EXEMPTION FROM PAYMENT OF DUTIES/TAXES ON TRANSACTIONS BETWEEN FREE ZONES ENTERPRISES

- Purchase a **Form 9F** from the GFZB Secretariat at a cost of **\$50**. (The Free Zone Enterprise purchasing the goods buys the Form)
- Fill the Form 9F indicating the description of goods/services and value.
- Present duly filled form to the GFZB Secretariat with all necessary documents for endorsement.
- Present endorsed documents to the resident/assigned CEPS officer for endorsement.
- Ensure that the goods are escorted from and to the Free Zone.

## 7.0 RESIDENCE AND WORK PERMIT (FIRST TIME APPLICANTS)

- Purchase Form 11 at the cost of **US\$200** from the GFZB Secretariat
- Pick immigration application form from the GFZB Secretariat
- Present duly filled forms with the following attachments to the GFZB Secretariat
  - i. Passport of applicant
  - ii. Two (2) supporting letters from the company addressed to the Ag. Executive Secretary (GFZB) and the Director (Ghana Immigration Service)
  - iii. Copy of Companies Code/Regulations
  - iv. Copy of Certificate to Commence Business

- v. Copy of Certificate of Incorporation
  - vi. Copy of Free Zone Licence
  - vii. Curriculum Vitae of applicant and
  - viii. Appointment letter
- Collect passport from GFZB Secretariat after two (2) weeks

**Fees for subsequent years: (Form 11)**

3 <sup>rd</sup> and 4 <sup>th</sup> year	...	US \$800.00 per annum
5 <sup>th</sup> year and beyond	...	US \$1,500.00 per annum