

PRESS RELEASE

GRA CLARIFIES CUSTOMS TREATMENT OF MOBILE PHONES CARRIED BY TRAVELLERS

The Ghana Revenue Authority (GRA) has noted the public discussion following recent comments on the Customs treatment of mobile phones brought into the country by travellers. The Authority appreciates the concerns raised and wishes to clarify how Customs treats passenger baggage and personal effects.

It is not an automatic rule that a traveller carrying more than two mobile phones will be required to pay Customs duty.

The key consideration is whether the items being carried are genuinely for the passenger's personal use or whether, based on the circumstances, they are being imported for another person, for sale, distribution or other commercial purposes.

Customs officers therefore assess each case based on its circumstances. Factors that may be considered include the nature and quantity of the items, whether they are already in use, whether they are new and commercially packaged, the number of similar items being carried and whether the circumstances indicate an intention to sell or distribute them.

The reference to a number of mobile phones was intended to illustrate circumstances in which Customs officers may need to make further enquiries. **The number of phones carried does not, on its own, determine whether duty is payable.**

A traveller may therefore legitimately carry more than one phone for personal reasons, such as a work device or a replacement handset, without the items necessarily being treated as commercial imports.

Where, however, a passenger carries several new or similarly packaged devices, particularly for other persons, Customs may need to establish whether the items qualify as personal effects or should appropriately be treated as imports.

Personal Effects and Commercial Imports

Customs law distinguishes between personal effects and goods imported for sale, supply or other commercial purposes. This distinction is important to ensure fairness between travellers bringing in their personal belongings and individuals or businesses importing goods commercially.

Where goods are determined to be imports and are subject to duty, the applicable duties and taxes will be assessed in accordance with Ghana's Customs laws and procedures.

Guidance for Travellers

Travellers are encouraged to observe the following:

- Goods that are genuinely for personal use may be brought in through the green channel.

- Where the quantity or nature of goods goes beyond personal effects, travellers should use the red channel to declare them and pay any applicable duties.
- Travellers who are unsure about the status of items they are carrying are encouraged to declare them and seek guidance from a Customs officer at the point of entry.

Our Commitment

The purpose of Customs controls is not to inconvenience legitimate travellers, including Ghanaians returning home with personal belongings or reasonable gifts for family. The objective is to facilitate legitimate travel while ensuring that goods imported for commercial purposes are appropriately declared and treated in accordance with the law.

This approach is consistent with Ghana's Customs framework under the Customs laws and regulations and the passenger concessions provided under the Exemptions Act, 2022 (Act 1083).

The GRA remains committed to the fair, consistent and professional application of Customs procedures and will continue to provide clear information to help travellers understand their rights and obligations.

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