

TABLE 44

GHANA

Product	Type of Restriction	Estimated Impact on U. S. Trade	Trade Agreement Status	Remarks
<u>Non-Agricultural Quantitative Restrictions</u>				
Most imports	Import licensing	Significant, but groups too broad to permit trade summary	Legal under Article XVIII, no bindings	Medicinal and pharmaceutical products, chemicals, industrial parts and some food and miscellaneous items enter under Open General license. All other goods require specific licenses.
<u>Valuation and Taxes</u>				
Vehicles	Purchase tax - 5% to 100%	Not significant	Legal and negotiable, no bindings	Amount of tax depends on type of vehicle imported, its f.o.b. value and the extent of assembly.
Most imports	Sales Tax - 11%	Significant, but groups too broad to permit trade summary	Legal and negotiable	No distinction is made between imported and domestic goods.
Selected items	Excise tax - 2 1/2% to 75% ad valorem	Not significant	Legal and negotiable	Average tax is 15%; applies to imported & domestically manufactured goods.

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