



## GHANA REVENUE AUTHORITY

### PREAMBLE TO THE 8<sup>TH</sup> EDITION OF THE MINING LIST

1. The 3<sup>rd</sup> Edition of the Mining List, published in 1970 comprised items imported under the General Concessionary and Duty-Free tariffs. The rates of duty at that time were either 'free' or 5 per cent.
2. Between 1970 and July 1977 rates of duty applying to the Concessionary Tariff increased from 5 per cent to 20 percent and the tariffs were renumbered from B.206(2) to B.205(2). An Import Licence Levy was also introduced.

During this period the General Rate had for many items been amended to permit duty-free importation.

Hence, as at July 1977 the Mining List Concessionary Tariff was no longer being used to support clearance of those items where the General Rate was lower than 20 per cent, and items could accordingly be more favourably considered under the General Rate tariff.

3. The July 1977 Budget retained all existing Duty-free tariff concessions (F.63 and F.68), but increased General Rate duties to either 35 per cent or 60 per cent for the majority of imports. In the same budget, the Concessionary Rate was again increased from 20 per cent to 35 per cent and the Tariff again renumbered from B.205(2) to B.203(23). The Import Licence Levy was discontinued.
4. The successive changes to tariff numbers and rates of duty, coupled with changes in the materials and equipment used by the various mines since 1970 made it necessary to produce a 4<sup>th</sup> Edition of the Mining List, which was duly checked and approved by the Comptroller of Customs and Excise on 12<sup>th</sup> February, 1981.
5. Between 1981 and 1989 General Rate Duty-Free and Concessionary Tariff Rates and structure were extensively amended. Over the same period, it became apparent due to ongoing developments in Mining Techniques and mechanization, that the Mining List required rationalization and simplification.
6. A 5<sup>th</sup> edition of the List was prepared and came into effect on 1<sup>st</sup> January, 1991. This revision was necessitated by the promulgation of the Minerals and Mining Law, 1986 (PNDC Law 153). Under Section 27 (a) all items contained in the list should be admitted free of taxes. The Edition reduced the number of mining list entries from 749 to 316 by incorporating mining items of like nature into more appropriate generalized mining headings.

7. As a result of (a) the introduction of technological changes in mineral processing; (b) the increase in gold mining companies working within Ghana; (c) taking cognizance of the national and international economic environment; (d) the changes that are taking place in the structure of the mining industry worldwide; (e) while grouping items of a like nature under more appropriate mining headings, it became obvious that there was the need to periodically revise the list.
8. A 6<sup>th</sup> edition of the list was accordingly promulgated on March 1, 1995. This Edition reduced the number of Mining List items from 316 to 286.
9. Further to review proposed in paragraph 7, the 7<sup>th</sup> Edition of the list was promulgated on March 24, 1997, having 269 items.
10. Again in line with the spirit of these revisions, the 8<sup>th</sup> Edition of the list which reduced the number of items from 269 to 252 was promulgated in 2000.
11. This 9<sup>th</sup> Edition of the list comprising of 253 items is hereby approved under the following conditions
  - a. In line with Paragraph 7 the list will now be reviewed annually in September to which end the mining companies are expected to submit proposals to the Ghana Revenue Authority for consideration by August every year.
  - b. Items that are not included in this list will not attract the Concessionary Tariffs rates.
  - c. A new item, SEALS has been added to the list.
  - d. The list is intended for the use of Mining Companies only.

SIGNED BY..........03/09/12  
Commissioner General of Ghana Revenue Authority

DATE:.....3rd September 2012.....

**GEORGE BLANKSON**  
**COMMISSIONER-GENERAL**  
**GHANA REVENUE AUTHORITY**

**GHANA CHAMBER OF MINES  
2011 MINING LIST**

SERIAL NUMBER	H.S. CODE	DESCRIPTION	TAX RATES
1	8414100000 8414400000 8414900000	AIR COMPRESSORS AND SPARE PARTS	5
2	8414100000 8414900000 8421910000 8421990000	AIR DRYER & SPARES	0
3	8421310000 8421990000	AIR FILTER SYSTEMS AND SPARES	5
4	8414100000 8414900000 8414590000	AIR OILERS FOR COMPRESSED AIR	5
5	7311000000	AIR RECEIVING TANKS	5
6	7326110000	AMALGAM BARRELS	5
7	9030390000	AMMETERS - ELECTRIC	5
8	8503000000	ARMATURES	5
9	8474100000 8474900000	AUTOMATIC SAMPLING EQUIPMENT & SPARES	5
10	8607190000	AXLE BOXES-SPECIALLY DESIGNED FOR MINING PURPOSES	5
11	8423820000	BALANCES-ASSAYING	5
12	9016000000	BALANCES-CHEMICAL, SPECIFIC GRAVITY & WEIGHTS	5
13	ACCORDING TO MATERIALS	BAGS-FOR SAMPLING ASSAYING, TAMPING, STEMMING,ETC	5
14	8482100000 8482990000	BALL BEARINGS - BEARINGS USED MINING MACHINERY & PLANTS	5
15	8507800000	BATTERIES - SPECIALLY DESIGNED FOR MINING PURPOSES	5
16	8485900000	BELT FASTENERS AND TIGHTENERS	5
17	ACCORDING TO MATERIAL	BELTING,LACES&BANDS OF ALL TYPES FOR DRIVING MACHINERY	5
18	ACCORDING TO MATERIAL	BELT-FOR CONVEYORS, CUT OR UNCUT	5
19	2504900000	BLACK LEAD	5
20	8205600000	BLOWLAMPS	5
21	8404100000 8404200000 8404900000	BOILER HOUSE PLANT INCLUDING ECONOMISERS SUPERHEATERS, CONDENSERS SOOT REMOVERS, GAS RECOVERERS AND RELATED ITEMS	5
22	7326190000	BOLTS-UNDERGROUND SAFETY ROOF	5
23	7318150000 7318190000	BOLTS & NUTS (FASTNERS)	5
24	4017000000	BOTTLES-GUTTA PERCHA	5
25	7403210000	BRASS INGOTS	5

SERIAL NUMBER	H.S. CODE	DESCRIPTION	TAX RATES
26	7407210000	BRASS RODS	5
27	7407290000	BRONZE	5
28	9603100000	BRUSH-BURETTE CYLINDER, TESTTUBE AND CAMEL HAIR ETC.	5
29	9603210000	BRUSHES-FOR TREATMENT PLANT FILTERS	5
30	9603290000	BRUSHES-FOUNDRY	5
31	7326200000	BUCKETS & DISHES- AMALGAM	5
32	8480600000	BUTTON & BAR MOULDS	5
33	2849100000	CALCIUM CARBIDE	5
34	3802100000	CARBON-FOR TREATMENT OR ORE (ACTIVATED CARBON)	5
35	8545200000	CARBON BRUSHES (ELECTRICAL)	5
36	3921900000	CARPET STRIP-DIAMOND MINING, FOR RECECOVERY DIAMONDS	5
37	2523290000	CEMENT-FOR MINING CONSTRUCTION PURPOSES	5
38	2523100000	CEMENT CLINKER FOR MINING CONSTRUCTION PURPOSES	5
39	6810990000	CEMENT SILO	5
40	7315120000	CHAINS-STEEL FOR MACHINERY	5
41	4905990000	CHARTS-WINDER	5
42	7302900000	CHECKER PLATES	5
43	2942000000	CHEMICAL ELEMENT INORGANIC & ORGANIC CHEMICAL COMPOUNDS BEING CHEMICALS & REAGENTS USED INN ASSAYING AND PRODUCTION	5
	3102210000		
	2503000000		
	2901100000		
	2904900000		
	2907110000		
	2908990000		
	2806100000		
	2808000000		
	2804100000		
	2804500000		
	2801100000		
	2805400000		
	2204000000		
	2811110000		
	2811290000		
	2812100000		
	2812900000		
	2814100000		
	2815110000		
	2824900000		
	2830100000		
	2830900000		
	2831100000		
	2831900000		
	2832100000		

SERIAL NUMBER	H.S. CODE	DESCRIPTION	TAX RATES
	2833400000 2834100000 2834290000 2835100000 2835290000 2835100000 2836200000 2836990000 2837110000 2837200000 2839110000 2839900000 2842100000 2842900000 2847000000 2845100000 2845900000 3823700000 2916110000 2916390000 2930200000 2932990000 3102100000 3102900000 3103100000 3103900000 3104200000 3104900000		
44	5310900000 7019110000	CLOTH-BRATTICE	5
45	6306190000	CLOTH-FILTER	5
46	5911100000 6306190000	CLOTH-JOHNSON PRESS AND CLARIFIER	5
47	5408310000	CLOTH-POLYPROPYLENE	5
48	6307900000	CLOTH-SCREEN	5
49	8532300000 8532100000	CONDENSERS-ELECTRICAL	5
50	7408190000	COPPER WIRE - BARE	5
51	8544110000	COPPER WIRE INSULATED	5
52	5801220000 5801320000	COUDUROY-GOLD MINING FOR RECOVERY OF GOLD	5
53	7318240000	COTTER PINS	5
54	6903900000	CRUCIBLE-COVER AND LINERS FOR-GOOCH	5
55	6909110000	CRUCIBLE-PORCELAIN FOR MELTING	5
56	8203200000	CRUCIBLE MUFFLE TONGS	5
57	7326190000	CUPELITE SAMPLE DIVIDERS	5
58		CORE STORAGE/PROCESSING ACCORDING TO CYLINDERS DESCRIPTION	5
59	7017900000	DESICCANTS EG SILICA GEL	5
60	7017900000	DESICCATORS	5
61	8429590000 8431410000 8431490000	DREDGES & SPARES	5

SERIAL NUMBER	H.S. CODE	DESCRIPTION	TAX RATES
62	8704100000 8708990000	DUMPERS AND SPARES	5
63	8474800000 8474900000	DUST COLLECTORS & SPARES	0
64	8514100000 8514900000	ELECTRIC DRYING OVEN (REPAIRS & PARTS)	5
65	8536500000 8536900000	ELECTRICAL APPARATUS FOR MAKING & BRAEKING ELECTRICAL CIRCUITS	5
66	2852000000	ELECTRICAL CLEANING COMPOUNDS	5
67	8537200000 8538100000 8538900000	ELECTRICAL DISTRIBUTION CONTROL PANELS AND PARTS	5
68	9405400000 9405910000 9405990000	ELECTRICAL LIGHT FIXTURES FOR MINING	5
69	8501100000 8502400000 8503000000 8504100000 8504500000 8504900000	ELECTRICAL MOTORS CONVERTERS, TRANS-FORMER RECTIFIERS, RECTIFYING APPARATUS AND PARTS	5
70	8512200000 8530800000	ELECTRICAL SIGNALLING EQUIPMENT	5
71	8511100000 8511900000	ELECTRICAL STARTING & IGNITION EQUIPMENT (INTERNAL COMBUSTION ENGINES) DYNAMOS, CUTOUTS ETC FOR MINING MACHINERY (INCLUDING GENERATORS AND CUTOUT)	5
72	9030100000 9030900000	ELECTRICAL TESTING & REPAIRING INSTRUMENT	5
73	9024100000 9024800000 9024900000	ELECTRICAL TESTING & REPAIRING TOOLS	5
74	8543700000 8543900000	ELECTROWINNING CELLS AND REPAIRS & PARTS	5
75	8548100000	ELEMENTS ELECTRICAL	5
76	8408200000 8409990000	ENGINES - DUMPER DIESEL AND SPARES	5
77	8429110000 8429400000 8430100000 8430310000 8430690000 8431410000 8431490000	EXCAVATING, LEVELING, SAMPLING, BORING AND EXTRACTING MACHINERY AND PARTS	5
78	3602000000 3603000000	EXPLOSIVES-FOR MINING	5
79	8414590000 8414900000	FANS, ALL KINDS OF (EXCEPT DOMESTIC) AND SPARES	5
80	7202210000	FERROSILICON	5

SERIAL NUMBER	H.S. CODE	DESCRIPTION	TAX RATES
	7202290000		
81	5801260000	FIBRE-MAN MADE (FUNGRASS) USED FOR GOLD RECOVERY	5
82	7019900000	FIBREGLASS FLOOR GRATING	5
83	8908000000	FIBREGLASS BOATS FOR GOLD RECOVERY PONDS (INCLUDING SPARE PARTS)	5
84	7314190000	FILTER WIRE	5
85	4819300000	FILTERPRESS-BAGS	5
86	ACCORDING TO MATERIAL	FILTERPRESS-CLOTH	5
87	4808100000	FILTERPRESS-PAPER	5
88	8421230000 8421990000	FILTERS & FILTER ELEMENTS (LIQUIDS & GASES) FOR MINING MACHINERY	5
89	3917400000 7307210000	FLANGES	5
90	9026900000 9026100000	FLOW MEASURING DEVICES AND PARTS	5
91	9026200000	FORCEPS WEIGHT STEEL	5
92	8416100000 8416200000 8417100000 8416900000 8417900000	FURNACES, BURNERS FOR LIQUID FUEL (ATOMISERS), PULVERISED SOLID FUEL OR FOR GAS; MECHANICAL STOKERS ETC & PARTS	5
93	8535100000	FUSES (VARIOUS)	5
94	9026200000	GAS TESTING APPARATUS	5
95	8708400000 8483400000 8483900000	GEARBOXES (MINING MACHINERY, EQUIPMENT & PLANT) INCLUDING SPARES	5
96	9408100000	GEOTEXTILE FABRIC	5
97	9001900000	GLASSES-MAGNIFYING PICKERS	5
98	7020000000	GLASSES - METER	5
99	3805100000	GLYSO NO. 4 CORE COMPOUND	5
100	7108130000	GOLD WIRE FOR ASSAY (GOLD BULLION)	5
101	8465930000 8466920000 6804100000 6804300000	GRINDING MACHINES & TOOLS (INCLUDING GRINDING WHEELS EG CARBORUNDUM WHEELS)	5
102	9028300000	GUAGE - ELECTRIC	5
103	9017900000	GUAGE - RINGS FOR	5
104	9017800000	GUAGE-STEAM VACUUM, WATER	5
105	4905990000	GUAGE CHART	5
106	7020000000 8202100000 8202910000	GUAGE GLASSES, POINTERS FOR HANDTOOLS	5

SERIAL NUMBER	H.S. CODE	DESCRIPTION	TAX RATES
	8202990000 8205160000 8203100000 8203400000		
107	ACCORDING TO MATERIAL	HOSE & HOSE FITTINGS	5
108	8412210000 8412290000 8412900000	HYDRAULIC ENGINES, MOTORS & PARTS	5
109	9025190000	HYDROMETER	5
110	3805100000	HYFLO SUPER CELL	5
111	4009110000 4009120000	INDIA RUBBER TUBING	5
112	8481100000 8481300000	INDIA RUBBER VALVES	5
113	4911990000	INDICATOR CARDS -- ENGINE	5
114	ACCORDING TO MATERIAL	INGOT MOULDS	5
115	9031800000 9027100000 9027900000	INSTRUMENTS FOR PHYSICAL OR CHEMICAL ANALYSIS	5
116	8544110000 8544200000	INSULATED CABLES	5
117	8546100000 8546900000	INSULATORS	5
118	8408200000 8408900000 8404100000 8408900000	INTERNAL COMBUSTION ENGINES & PARTS FOR HEAVY DUTY MINING VEHICLES AND MACHINES	5
119	8425490000	JACK & SIMILAR ITEMS	5
120	8474200000	JAWS FOR CRUSHERS	5
121	3805100000	JOINTS BOX COMPOUND	5
122	ACCORDING TO DESCRIPTION 9031800000	LABORATORY APPARATUS & SPARES THEREOF FOR TESTING & SAMPLING OF ORE	5
123	8539100000 8539390000	LAMPS - ELECTRIC (EXCLUDING DOMESTIC)	5
124	8539410000	LAMPS HANOVER ULTRA VIOLET/RED	5
125	8513900000	LAMPS-MINERS & SPARES INCLUDING BELTS (LAMP PARTS)	5
126	7804110000	LEAD FOIL USED FOR ASSAYING GOLD	5
127	9002190000	LENS, OBJECT	5
128	8428100000 8428200000 8428310000 8428320000 8428330000 8431310000 8431390000	LIFTING, HANDLING, LOADING, UNLOADING MACHINERY:EG: LIFTS, HOISTS, WINCHES, CRANES, TRANSPORTER CRANE, PULLEY & TACKLE, BELT CONVEYORS, TELEFERICS ETC & SPARES	5



SERIAL NUMBER	H.S. CODE	DESCRIPTION	TAX RATES
129	2522100000 2522200000 2522300000	LIME - METALLURGICAL	5
130	2521000000	LIMESTONE	5
131	4005910000 4005990000	LINATEX, RUBBER LINING FOR PUMPS	5
132	3402110000 3402900000	LISSAPOL N D B	5
133	8601200000	LOCOMOTIVE ELECTRIC - SPECIALLY DESIGNED FOR MINING OPERATIONS	0
134	8607110000 8607990000	LOCOMOTIVE SPARES - SPECIALLY DESIGNED FOR MINING OPERATIONS	0
135	8605000000	LOCOMOTIVES DIESEL- SPECIALLY DESIGNED FOR MINING OPERATIONS	0
136	9033000000	LOOP HEAD	5
137	9033000000	LOOP, ZEIS HAND	5
138	6903900000	MABOR FOR MAKING CUPELS	5
139	8459100000 8459590000 8466930000	MACHINERY & MECHANICAL APPLIANCES FALLING UNDER CUSTOMS TARIFF 84 59 - FOR MINING USE	0
140	8487900000	MACHINERY PARTS NOT CONTAINING ELECTRICAL CONNECTORS, INSULATORS, COILS, ETC - FOR MINING USE	0
141	8474100000 8474900000 8474200000	MACHINES FOR SORTING, SCREENING, SEPERATING, WASHING, CRUSHING GRINDING OR ETC & SPARES	0
142	2601110000 2601200000	MAGNETITE	5
143	8505110000 8505900000	MAGNETS	5
144	9012100000 9033000000	MAGNIFIER-APLANATIC & COMPUND	5
145	5310100000 5310900000 5311000000	MATTING-FOR FILTER USE IN SOLUTION TANKS	5
146	7405000000	METAL-MUNTZ	5
147	9015800000	METAL DETECTORS	5
148	9015800000 9028900000	METERS-ELECTRICAL VOLT GAS, LIQUID & ACCESSORIES	5
149	8474800000	MIXERS FOR REAGENT STORAGE TANKS	0
150	7326192516	MOULDERS-CHAPLETS, SAND, SPRING & STUD	5
151	6903900000	MUFFLES	5
152	4011990000 4013900000	TYRES, INCLUDING OUTER COVERS, TUBES RINGS ETC FOR EARTH MOVING MACHINES	5
153	ACCORDING TO MATERIAL	PACKING - ENGINE ETC	5

SERIAL NUMBER	H.S. CODE	DESCRIPTION	TAX RATES
154	4823900090	PAD - DIAMOND SORTING	5
155	4823900000	PAPER - WHITE STONE DIAMOND SORTING & BLACK GLAZED	5
156	4017000000	PATACHES (RUBBER, VULCANISING)	5
157	9027800000	PH CONTROL EQUIPMENT	5
158	3823190000	PHOTOSORB	5
159	ACCORDING TO MATERIAL	PIPES, TUBES & FITTINGS	5
160	7801990000	PLUMBERS WIPING METAL	5
161	9026900000	POINTERS FOR WATER GUAGE GLASSES	5
162	3920100000	POLYTHELENE TUBES/SHEETS FOR MINING	5
163	8421310000	PRESSURE FILTER	5
164	ACCORDING TO MATERIAL	PRESSURIZED TANKS IRON, ALUMINIUM, STEEL, PLASTIC & ALLOYS	5
165	ACCORDING TO MATERIAL & DESCRIPTION	PROTECTIVE CLOTHING, EQUIPMENT & SATEFY WEAR FOR MINERS	5
166	8413810000	PULSOMETERS	5
167	4205000000	PUMP LEATHERS	5
168	8414100000 8414400000 8414900000	PUMPS & SPARES (AIR)	0
169	8413110000 8413810000 8413910000	PUMPS & SPARES (LIQUIDS)	5
170	9025800000	PYROMETERS	5
171	7302100000 7302300000 7302900000 7316000000	RAIL SWITCHES (NOT ELECTRICAL) & OTHER SPECIALIZED MATERIALS FOR JOINING/FIXING RAILS	5
172	7302100000	RAILS	5
173	6904100000 3816000000	REFRACTORY BRICK & MORTAR	5
174	6902900000	REFRACTORY BRICKS AND OTHER REFRACTORY CONSTRUCTION MATERIALS	5
175	3816000000	REFRACTORY CEMENT AND HARDNER	5
176	6903900000	REFREACTORY PRODUCTS OTHER THAN REFRACTORY CONSTRUCTION MATERIALS	5
177	8548100000 8533100000 8533400000	RESTANCES	5
178	8529400000 8431490000	ROAD ROLLERS & SPARES	0
179	8207130000 8207900000	ROCK DRILLING TOOLS	5

SERIAL NUMBER	H.S. CODE	DESCRIPTION	TAX RATES
180	5305000000	ROPES - MANILA	5
181	7312100000	ROPES - STEEL HAULING	5
182	7312100000	ROPES - WIRE	5
183	4015900000	RUBBER - OIL SKINS	5
184	4006900000	RUBBER - PLATES & STOPPERS	5
185	4016990000	RUBBER-SEAT PROTECTORS	5
186	4017000000	RUBBER - VALVES	5
187	8481400000	SAFETY VALVE	5
188	7212200000	SCREENING-PERFORATED	5
	7212300000	STEEL PLATES	
189	7314200000	SCREENING-WIRE MESH	5
190	7403220000	SCREENING-WIRE MESH PHOSPHOR BRONZE	5
191	7314200000	SCREENING-WIRE MESH, AGATE STEEL	5
192	8474900000	SCREENS-LEMANT POLYURETHANE SLOTTED	0
193	7326909000	SCREENS FOR VIBRATORY CONVEYORS	5
194	7326200000	SHACKLES FOR WIRE	5
	7315890000	ROPES	
195	8429510000	STEEL SHOVELS - MINING	5
	8431410000	(PARTS)	
196	8530100000	SIGNALING EQUIPMENT	5
	8531100000	ELECTRICAL	
	8531200000		
	8531800000		
197	2505100000	SILICA, FINELY GROUND	5
	2505900000		
198	6805100000	SILICON CARBIDE	5
	6805200000	ABRASIVE GRAINS	
	6805300000		
199	3910000000	SILICONES	5
200	7106920000	SILVER WIRE (PURE) FOR ASSAYING	5
201	7326200000	SOCKERS FOR WIRE TOPES	5
202	3214900000	SOLUFIX CEMENT FOR LINATEX RUBBER	5
203	3814000000	SOLVENT HT 1 FOR CLEANING AIR COMPRESSOR INTER- COOLER TUBES	5
204	7317000000	SPIKES - DOG	5
205	7314120000	STAINLESS STEEL SCREEN CLOTH	5
206	1108120000	STARCH-MAIZE (REAGENT)	5
207	8404100000	STEAM & THER VAPOUR	5
	8404200000	POWER UNITS & PARTS	
	8404900000		
	8402190000		
	8402900000		
208	7216500000	STEEL-ANGLE IRON,CHANNEL IRON BARS & PRODUCTS FOR MINING	5
	7215900000		
	7216100000		
	7216990000		

SERIAL NUMBER	H.S. CODE	DESCRIPTION	TAX RATES
	7216610000 7308900000 7216690000 7227900000		
209	7219120000 7219130000 7219140000	STEEL-MILD	5
210	7326110000	STEEL-BALLS FOR MILLING (GRINDING MEDIA)	5
211	7228800000	STEEL-DRILLS-ALL KINDS AND SECTIONS	5
212	7227100000 7228100000	STEEL-HIGH SPEED TOOL	5
213	7214100000 7214300000	STEEL-MILD BARS FOR REINFORCING CONCRETE FOUNDATIONS	5
214	7227900000	STEEL-MILD TOOL	
215	7213100000 7213200000	STEEL-ROLLER JOISTS (NOT BEING BUILDING MATERIALS)	5
216	7308900000	STEEL-SETS AND STEEL-WORKS FOR SHAFTS	5
217	7325100000	STEEL STUDS	5
218	7314200000	STEEL-WIRE MESH FOR REINFORCING CONCRETE FOUNDATIONS	5
219	7323100000	STEEL WOOL	5
220	7308900000	STEELWORKS, FABRICATED FOR ORE TRANSFER STRUCTURES	5
221	8507100000 8507900000	STORAGE BATTERIES ELECTRICAL PROTECTIVE CIRCUITS & PARTS	5
222	3207200000	SULPHURIC ACID RESISTING ENAMEL	5
223	9015100000 9015900000	SURVEYING INSTRUMENTS AND PARTS	5
224	6307900000	SYSTOFLEX VANISHED COTTON	5
225	8481100000 8481900000	TAPS, COCKS, VALVES & SIMILAR APPLIANCES & PARTS	5
226	3814000090	TAR SOLVENT	5
227	8001200000	TIN INGOTS	5
228	8485900000	TOGGLES	5
229	8467110000 8467890000 8467910000 8467990000 8460110000 8460900000 8466930000 8465100000 8465990000 8466920000	TOOLS USED IN THE MINING INDUSTRY INCLUDING HAND TOOLS	5

SERIAL NUMBER	H.S. CODE	DESCRIPTION	TAX RATES
	8205400000 7318150000 8204110000 8204120000 8207200000 8204110000 8204120000 8201100000 8201900000 8202100000 8202910000 8202990000 8205100000 8205900000 8203100000 8203400000		
230	8716400000 8716900000	TRAILERS AND PARTS (NOT MECHANICALLY PROPELLED)	5
231	8483100000 8483600000 8483900000	TRANSMISSION SHAFTS, CRANKS, PLAIN SHAFTS, BEARINGS, GEARS AND GEARING, FLYWHEEL, PULLEYS BLOCKS & PARTS	5
232	8411810000 8411990000 8412100000 8412900000	TURBUINES & PARTS	5
233	8608000000	TURNTABLES (RAILWAY AND TRAMWAY)	5
234	8203200000	TWEEZERS, PICKERS	5
235	8207200000	TWIST DRILL	5
236	4823900000	UNIVERSAL INDICATOR PAPERS	5
237	3823190000	UNIVERSAL INDICATOR SOLUTION	5
238	9603400000 9603900000	VANNER BRUSH, BLADE HAIR & NYLON	5
239	2712100000 2710116300	VANNER GREASE, SNOWDOWNS NO. 151	5
240	3212100000 3212900000	VARNISH INSULATING	5
241	7210300000 7210900090	VENTILATION DUCTING SHEET-FOR MINE VENTILATION	5
242	9026100000 9026900000	WATER GUAGES & PARTS	5
243	9026900000	WATER GUAGES, RINGS	5
244	9031800000	WEIGHTOMETERS FOR CONVEYORS	5

SERIAL NUMBER	H.S. CODE	DESCRIPTION	TAX RATES
245	8515110000 8515900000 8311100000 8311900000 3810100000	WELDING EQUIPMENT INCLUDING ELECTRODES, SOLDERS AND FLUX	5
246	9022190000 9022900000 3701100000	X-RAY EQUIPMENT, SPARES & FILM	5
247	2902410000 2902440000	XYLENE	5
248	7903100000	ZINC DUST & PREPARED ZINC DUST	5
249	7901200000	ZINC INGOTS	5
250	7904000000 7907000000	ZINC SHAVINGS	5
251	ACCORDING TO SYSTEM	MONITORING EQUIPMENT INCLUDING COMPUTERISED DISPATCH TRACKING EQUIPMENT / SYSTEM & CCTV	5
252	ACCORDING TO MATERIAL	BULK PACKAGING BAGS	5

*In case of reply the  
number and date of this  
letter should be quoted*

My Ref. No. ...H/MINE/1....

Fax No.....0302-666716.....



REPUBLIC OF GHANA

Customs Division Form No. 80

Customs Division of  
Ghana Revenue Authority  
P. O. Box 68  
ACCRA

Tel: 233-302-675701-9

| October 2012

See Distribution

**9<sup>TH</sup> EDITION OF MINING LIST**

Attached please find the 9<sup>th</sup> Edition of the Mining List comprising of two hundred and fifty three (253) items dated 3 September 2012 for your guidance.

Please acknowledge receipt.

A handwritten signature in black ink, appearing to read 'C. Modey', is written over the printed name.

**C MODEY**  
Major General  
Commissioner

Distribution:

Ministry of Finance and Economic Planning  
Ministry of Trade and Industry  
Ghana Chamber of Mines  
Ghana Minerals Commission  
Commissioner, Domestic Tax Division  
Gateways Services Limited  
BIVAC International Ghana Limited  
Ghana Link Network Services Limited  
Webb Fontaine Ghana Limited  
Inspection & Control Services Limited  
All Deputy Commissioners, Customs Division, Ghana Revenue Authority  
Assistant Commissioner, Imports and Exports, Customs Division  
All Ports and Stations

CC:

Commissioner General, Ghana Revenue Authority



## GHANA REVENUE AUTHORITY

### PREAMBLE TO THE 9<sup>TH</sup> EDITION OF THE MINING LIST

1. The 3<sup>rd</sup> Edition of the Mining List, published in 1970 comprised items imported under the General Concessionary and Duty-Free tariffs. The rates of duty at that time were either 'free' or 5 per cent.
2. Between 1970 and July 1977 rates of duty applying to the Concessionary Tariff increased from 5 per cent to 20 percent and the tariffs were renumbered from B.206(2) to B.205(2). An Import License Levy was also introduced.

During this period the General Rate had for many items been amended to permit duty-free importation.

Hence, as at July 1977 the Mining List Concessionary Tariff was no longer being used to support clearance of those items where the General Rate was lower than 20 per cent, and items could accordingly be more favourably considered under the General Rate tariff.

3. The July 1977 Budget retained all existing Duty-free tariff concessions (F.63 and F.68), but increased General Rate duties to either 35 per cent or 60 per cent for the majority of imports. In the same budget, the Concessionary Rate was again increased from 20 per cent to 35 per cent and the Tariff again re-numbered from B.205(2) to B.203(23). The Import Licence Levy was discontinued.
4. The successive changes to tariff numbers and rates of duty, coupled with changes in the materials and equipment used by the various mines since 1970 made it necessary to produce a 4<sup>th</sup> Edition of the Mining List, which was duly checked and approved by the Comptroller of Customs and Excise on 12<sup>th</sup> February, 1981.
5. Between 1981 and 1989 General Rate Duty-Free and Concessionary Tariff Rates and structure were extensively amended. Over the same period, it became apparent due to ongoing developments in Mining Techniques and mechanization, that the Mining List required rationalization and simplification.
6. A 5<sup>th</sup> edition of the List was prepared and came into effect on 1<sup>st</sup> January, 1991. This revision was necessitated by the promulgation of the Minerals and Mining Law, 1986 (PNDC Law 153). Under Section 27 (a) all items contained in the list should be admitted free of taxes. The Edition reduced the number of mining list entries from 749 to 316 by incorporating mining items of like nature into more appropriate generalized mining headings.



7. As a result of (a) the introduction of technological changes in mineral processing; (b) the increase in gold mining companies working within Ghana; (c) taking cognizance of the national and international economic environment; (d) the changes that are taking place in the structure of the mining industry worldwide; (e) while grouping items of a like nature under more appropriate mining headings, it became obvious that there was the need to periodically revise the list.
8. A 6<sup>th</sup> edition of the list was accordingly promulgated on March 1, 1995. This Edition reduced the number of Mining List items from 316 to 286.
9. Further to review proposed in paragraph 7, the 7<sup>th</sup> Edition of the list was promulgated on March 24, 1997, having 269 items.
10. Again in line with the spirit of these revisions, the 8<sup>th</sup> Edition of the list which reduced the number of items from 269 to 252 was promulgated in 2000.
11. This 9<sup>th</sup> Edition of the list comprising of 253 items is hereby approved under the following conditions
  - a. In line with Paragraph 7 the list will now be reviewed annually in September to which end the mining companies are expected to submit proposals to the Ghana Revenue Authority for consideration by August every year.
  - b. Items that are not included in this list will not attract the Concessionary Tariffs rates.
  - c. A new item, SEALS has been added to the list.
  - d. The list is intended for the use of Mining Companies only.

SIGNED BY..........03/09/12  
Commissioner General of Ghana Revenue Authority

DATE: 3<sup>rd</sup> September 2012

**GEORGE BLANKSON**  
**COMMISSIONER-GENERAL**  
**GHANA REVENUE AUTHORITY**