

REPUBLIC OF GHANA

HAZARDOUS AND ELECTRONIC WASTE CONTROL AND MANAGEMENT ACT, 2016

(ACT 917)

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REPUBLIC OF GHANA

THE NINE HUNDRED AND SEVENTEENTH

ACT

OF THE PARLIAMENT OF THE REPUBLIC OF GHANA
ENTITLED

HAZARDOUS AND ELECTRONIC WASTE CONTROL AND MANAGEMENT ACT, 2016

AN ACT to provide for the control, management and disposal of hazardous waste, electrical and electronic waste and for related purposes.

DATE OF ASSENT: *10th August, 2016.*

PASSED by Parliament and assented to by the President:

PART ONE – HAZARDOUS WASTES AND OTHER WASTES

Control and Management of Hazardous Wastes and Other Wastes

Prohibited acts

1. (1) For purposes of this Act, hazardous wastes and other wastes are wastes specified in the First Schedule.

(2) A person shall not except as otherwise provided in this Act

(a) import or cause hazardous wastes or other wastes to be imported into the country;

(b) export or cause hazardous wastes or other wastes to be exported out of the country;

(c) transport or cause to be transported, hazardous wastes or other wastes that have been imported into the country or that are in transboundary movement through the country; or

(d) sell, purchase or deal in hazardous wastes or other wastes.

(3) A person who contravenes subsection (2) *(b), (c)* or *(d)* commits an offence and is liable on summary conviction

(a) to a fine of not less than two thousand five hundred penalty units and not more than sixty thousand penalty units or to a term of imprisonment of not less than one year and not more than ten years or to both; and

(b) for the cost of cleaning up any contamination caused by the hazardous waste or other waste and any other mitigating action required to deal with the effect of the waste.

(4) A person shall not deposit hazardous wastes or other wastes on any land in the country or in the territorial waters of the country.

(5) A person who contravenes subsection 2*(a)* or (4) commits an offence and is liable on summary conviction to a fine of the cedi equivalent of two million United States dollars or to a term of imprisonment of not more than twenty years or to both and shall in addition

(a) re-export the waste; and

(b) pay for the cost of cleaning up any contamination caused by the hazardous waste or other waste and any other mitigating action required to deal with the effect of the waste.

(6) A vehicle, vessel, aircraft, container or carrier used in unlawfully transporting the waste into, from or across the country shall be seized by the Agency and confiscated to the State on the orders of a Court.

Importation of hazardous wastes or other wastes

2. (1) The Minister shall on the advice of the Agency grant a written authorisation for hazardous wastes or other wastes to be imported into the country if

(a) the State that desires to export the waste is a party to the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal or is a party to a bilateral, multilateral or regional agreement or arrangement regarding transboundary movement of hazardous wastes or other wastes in accordance with Article 11 of the Basel Convention;

(b) a request has been received for a transboundary movement of the hazardous wastes or other wastes and the request contains the information required by Annex V of the Basel Convention;

(c) the labelling, packaging and transportation identified in the notification conforms to the requirements of recognised international rules, standards and practices;

(d) the specified approved site or facility for the disposal of the waste is capable of managing and disposing of the waste in an environmentally sound manner or if the importer has identified a certified indigenous hazardous waste management entity to manage and dispose of the waste in an environmentally sound manner;

(e) the disposer guarantees in the disposer's contract with the exporter that the waste will be managed in an environmentally sound manner;

(f) the disposer has informed the exporter, the Competent Authority of the State of export and the Minister of the receipt of the hazardous waste or other wastes and of the completion of disposal as specified in the notice;

(g) the importer and the disposer have a valid licence to deal with the categories of hazardous wastes or other wastes proposed for importation;

(h) the generator, exporter, importer, disposer or carrier have appropriate insurance or other adequate financial guarantee; and

(i) the importer or an agent acting on behalf of the importer is resident in Ghana or in the case of a corporation, has a permanent place of business in Ghana.

(2) An authorisation granted under subsection(1) for the multiple importation of hazardous wastes or other wastes may, subject to the written consent of the States concerned be granted to the same disposer for a maximum period of one year, if

(a) the hazardous wastes or other wastes have the same physical and chemical characteristics,

(b) the hazardous wastes or other wastes are shipped regularly through the same customs office and through the same entry customs office of the importing country,

(c) in the case of transit, the hazardous wastes or other wastes are imported through the same customs port of entry and exit of the State of transit, and

(d) the States concerned agreed to grant a similar authorisation.

(3) The importer shall inform the Agency on receipt of each shipment of the hazardous waste or other waste and provide the details of the hazardous wastes or other wastes as specified in the notification document.

(4) The Minister may, at any time after issuing the written authorisation for the importation of the hazardous wastes or other wastes, revoke the permit if the Minister on the advice of the Agency has reason to believe that the hazardous wastes or other wastes will not be managed in an environmentally sound manner.

Exportation of hazardous wastes or other wastes

3. (1) The Minister shall on the advice of the Agency grant a written authorisation to a person to export hazardous wastes or other wastes where

(a) the Republic does not have the technical capacity, suitable disposal sites and other necessary facilities for the disposal of the hazardous wastes or other wastes in an environmentally sound manner;

(b) the hazardous wastes or other wastes to be exported is required as raw material for recycling or to a recovery industry in the State that desires the waste;

(c) the exportation of the hazardous wastes or other wastes is in accordance with an agreement or arrangement that conforms to the requirements specified under Article 11 of the Basel Convention;

(d) the exporter has formally applied for the transboundary movement of the hazardous wastes or other wastes and has provided the Agency with the information requested in the notification form specified in the Second Schedule including details on labelling in relation to the hazardous wastes or other wastes that is intended to be exported;

(e) an adequate contract exists between the exporter and the disposer specifying environmentally sound management of the hazardous waste or other waste to be exported;

(f) the packaging, labelling and transportation of the hazardous wastes or other wastes are in conformity with recognised international rules, standards and practices; and

(g) the written consent of the Competent Authority of the other States concerned have been received by the exporter.

(2) In the case of exporting the hazardous wastes or other wastes through a State

(a) where the State does not have a policy on the grant of written consent or has waived the requirement of written consent, the Minister or generator shall make a request to the transit State to transport the hazardous waste or other waste through that State; and

(b) it shall be presumed that the transit State has given its consent for the hazardous wastes or other wastes to be exported through that State subject to any conditions imposed and objections raised by that State within sixty days of receipt of the request.

(3) Where the Minister grants an authorisation under subsection (1) for the multiple export of hazardous wastes or other wastes the authorisation shall, subject to the written consent of the States concerned, be valid for a maximum period of one year, if

(a) the hazardous wastes or other wastes have the same physical and chemical characteristics,

(b) the hazardous wastes or other wastes are shipped regularly to the same disposer through the same customs office and through the same entry customs office of the State importing the waste,

(c) in the case of transit, the hazardous wastes or other wastes is exported through the same customs office of entry and exit of the State or States of transit, and

(d) the States concerned agree to grant a similar permit.

(4) A person shall not export hazardous wastes or other wastes from the Republic

(a) to any State which has imposed a ban on the import of hazardous wastes and other wastes and has given notice of the ban to the Republic or the Secretariat of the Basel Convention;

(b) to any State which does not have the capacity to dispose of the hazardous wastes or other wastes in an environmentally sound manner; or

(c) to any State which is not a party to the Basel Convention unless that State is a party to

(i) a bilateral, multilateral or regional agreement to which the Republic is a party; or

(ii) an arrangement with the Republic which specifies that the hazardous wastes or other wastes shall be disposed of in an environmentally sound manner as stipulated in the Basel Convention.

(5) A person who contravenes subsection (4) commits an offence and is liable on summary conviction to a fine of not less than two thousand five hundred penalty units and not more than five thousand penalty units or to a term of imprisonment of not less than one year and not more than ten years or to both.

Notification procedure for transboundary movements

4. (1) Transboundary movements of hazardous wastes or other wastes are subject to the following :

(a) the person in charge of the transboundary movement shall sign a movement document specified in the Third Schedule which shall accompany the hazardous wastes or other wastes; and

(b) the hazardous wastes or other wastes shall be covered by insurance, a bond or other guarantee.

(2) The Agency shall give notice or request the exporter to give notice, in writing to the competent authority of the State of import concerned, in a language acceptable to the competent authority of that State.

(3) The notification shall contain detailed information as required by Annex VA of the Basel Convention.

(4) Where the States concerned consent to a transboundary movement of hazardous wastes or other wastes and the agreement cannot be completed in accordance with the terms of the contract, the Agency shall require the exporter to re-export the hazardous wastes or other wastes if alternative arrangements cannot be made for the disposal of the hazardous wastes or other wastes in an environmentally sound manner

(a) within ninety days from the time that the competent authority of the State of import informed the Agency or the generator and the Secretariat of the Basel Convention, or

(b) any other period of time that the parties concerned may agree.

Transit of hazardous wastes or other wastes

5. (1) A person shall not transit hazardous wastes or other wastes through the Republic except with the written consent of the Minister.

(2) The Minister may refuse to give consent for the transit of the hazardous wastes or other wastes but shall give reasons for the refusal.

(3) The competent authority of the State of export of a proposed movement of hazardous wastes or other wastes through the Republic shall, not less than three months before the export give notice to the Agency of the movement of the hazardous wastes or other wastes

(4) The notice shall be in the English language and include details of

(a) the final destination of the hazardous wastes or other wastes,

(b) a timetable specifying expected dates of transit through the Republic,

(c) proof that the exporter, carrier and disposer are authorised to carry out the operations in question in relation to the hazardous wastes or other wastes at the designated site or facility for the disposal of the hazardous wastes or other wastes,

(d) information specifying emergency procedures in case of accidents, and

(e) information related to insurance.

(5) The labelling and packaging of the hazardous wastes or other wastes shall conform to international standards.

(6) The Agency shall

(a) acknowledge receipt of a notice given under subsection (1); or

(b) request for additional information where necessary from the competent authority.

(7) Where the Agency is satisfied with a notice given under subsection(1), the Agency shall take a decision in respect of the notice within six days of receipt of the notice and inform the exporter or the competent authority of the State of export of its decision and the decision may include specific conditions relating to the transport of the hazardous wastes or other wastes through the Republic.

(8) In case of movement of the hazardous wastes or other wastes by land through the Republic, the Customs Division of the Ghana Revenue Authority, shall ensure that

(a) the container is sealed at the port of entry; and

(b) the seal is not broken and is intact at the point of exit.

Liability for contravention

6. (1) A person who contravenes section 5 is liable to pay an amount equivalent to fifteen thousand penalty units and shall in addition re-export the hazardous waste or other waste to the State of export or the Minister shall re-export the hazardous waste or other waste at the expense of that person .

(2) Where re-export of the hazardous waste or other waste is impracticable or the waste cannot be attributed to a particular person, the Minister and the competent authority of the other States concerned shall ensure that the waste is disposed of in an environmentally sound manner and in accordance with the provisions of this Part.

(3) Where there is an illegal traffic as a result of the conduct of an importer or disposer, the importer or disposer shall, in addition to the penalty imposed on that importer or disposer

(a) ensure that the hazardous wastes or other wastes is disposed of in an environmentally sound manner; and

(b) pay the appropriate sum determined by the Minister in consultation with the Agency for the purpose of ensuring the environmentally sound disposal of the imported hazardous waste or other waste.

Sealing

7. (1) Where the Minister has reason to believe that an area, site, facility or premises is being used for the disposal of hazardous wastes or other wastes, the Minister may on the advice of the Agency order the sealing up of the area, site, facility or premises and publish it in the *Gazette* or in two national dailies of wide circulation .

(2) A person who without the approval or authorisation of the Minister enters the area, site, facility or premises sealed by the order of the Minister, commits an offence and is liable on summary conviction to a fine of not less than five thousand penalty units and not more than fifteen thousand penalty units or to a term of imprisonment of not less than two years and not more than five years or to both.

(3) The Minister may after sealing up an area, site, facility or premises order that any hazardous wastes or other wastes found in the area be destroyed or disposed of in an environmentally sound manner.

(4) The sealing up of an area, site,facility or premises shall be for the period that the Minister may direct.

(5) A person aggrieved by the order of the Minister may apply to the Minister within ten days after the order for a review of the decision of the Minister.

(6) The Minister may, after considering the application revoke the order or take an appropriate decision.

Assisting persons to escape

8. A person who, knowing that another person has committed an offence under this Act assists that other person to avoid arrest or prosecution commits an offence and is liable on summary conviction to a fine of not less than two thousand penalty units and not more than sixty thousand penalty units or to a term of imprisonment of not less than one year and not more than ten years or to both.

Power of search, seizure and arrest

9. (1) A law enforcement officer may

(a) enter and search any land, premises, facility, or vehicle and seize any substance suspected to be hazardous wastes or other wastes found on that land, premises, facility, or vehicle; and

(b) arrest a person on whose land, premises, facility, carrier or vehicle a substance suspected to be hazardous wastes or other wastes are found.

(2) A person who is in possession of hazardous wastes or other wastes is for the purposes of this Act, the importer of that hazardous wastes or other wastes and is liable to the penalty specified under section 1, unless that person satisfies the Court that that person did not have knowledge of the hazardous wastes or other wastes on the land, premises, facility or vehicle.

Samples for testing

10. A law enforcement officer shall forward to the Agency, samples of any substance suspected to be hazardous wastes or other wastes which comes into the possession of the officer in the course of the performance of the functions of the officer for tests to determine its components.

Exclusion of diplomatic immunity

11. The immunity from prosecution conferred on a person by article 3 of the Diplomatic Immunities Act, 1962 (Act 148) does not extend to a crime committed under this Act by that person.

Obligations of the Agency

12. The Agency shall

(a) monitor the management of hazardous wastes and other wastes in order to prevent any harmful effects of these wastes on human health and the environment;

(b) encourage the adoption of new environmentally sound technologies aimed at minimising the generation of hazardous wastes and other wastes;

(c) ensure that adequate recovery and disposal facilities are located as close as possible to the sites of generation of hazardous wastes and other wastes and if appropriate, that an integrated network of the facilities is established;

(d) endeavor to establish funding arrangements for assistance in emergency situations at both the national, regional and district levels; and

(e) take, encourage and facilitate preventive measures.

Management of hazardous wastes or other wastes

13. (1) A person involved in the management of hazardous wastes or other wastes shall

(a) take the steps that are necessary to prevent pollution from hazardous wastes and other wastes arising from the management; and

(b) where pollution occurs, minimize the consequences of the pollution on human health and the environment.

(2) The Agency shall ensure that hazardous wastes or other wastes are not mixed with non-hazardous wastes or other wastes unless the generator, collector, storer, transporter or disposer proves that the mixing of the waste is environmentally sound.

(3) The Agency shall not allow hazardous wastes or other wastes to be transported from the site of generation unless

(a) the packaging and containers for the transport of the hazardous waste or other wastes are labelled in a clearly visible form; and

(b) it is accompanied by the respective movement document.

Database of written authorisation

14. The Agency shall maintain a database of written authorisation granted by the Minister under this Act.

Insurance cover

15. A person who generates, collects, stores, transports or disposes of hazardous wastes or other wastes shall maintain an adequate insurance cover in respect of the management of the hazardous wastes or other wastes.

Register of hazardous wastes and other wastes

16. (1) A holder of a permit shall maintain a register to record

(a) the quantity, type, quality and origin of hazardous wastes or other wastes generated, collected, stored, transported, recovered or disposed of by the holder of the permit; and

(b) submit to the Agency each year information related to the preceding year.

(2) The Agency shall inspect the register at least once in every three months.

Control and management of Polychlorinated Biphenyls

Polychlorinated biphenyls

17. (1) The provisions on the control and management of hazardous wastes and other wastes as provided under section 1 to 16 shall apply to polychlorinated biphenyls with the necessary modification.

(2) A person shall not import polychlorinated biphenyls into the country.

(3) A person who contravenes subsection (2) commits an offence and is liable on summary conviction to a fine of not less than ten thousand penalty units and not more than sixty-thousand penalty units or to a term of imprisonment of not more than ten years or to both, and in addition the person shall re-export the polychlorinated biphenyls.

Phase out period

18. (1) The phase-out date for polychlorinated biphenyls that remain in use in equipment such as transformers, capacitors or other receptacles containing liquid stocks is the year 2025.

(2) The Agency shall ensure that the holders of

(a) equipment containing polychlorinated biphenyls take an inventory and provide storage facilities for the polychlorinated biphenyls during the phase out period; and

(b) keep and update the inventory until the end of the phase out period in the year 2025.

Classification of polychlorinated biphenyls waste

19. Polychlorinated biphenyls waste shall be classified in accordance with the Fourth Schedule.

PART TWO – ELECTRICAL AND ELECTRONIC WASTE

Electrical and Electronic Waste Levy

Electrical and electronic waste levy

20. (1) A person shall not import or export or cause to be imported or exported used or discarded electrical or electronic equipment, unless that person

(a) is registered with the Agency,

(b) obtains a permit from the Agency to import or export the electrical or electronic equipment, and

(c) pays the advanced eco levy specified in the Fifth Schedule in respect of the items specified in the Fifth Schedule.

(2) A manufacturer of electrical or electronic equipment or an importer of new electrical or electric equipment shall pay an advance eco levy in respect of an electrical or electronic equipment specified in the Fifth Schedule that is manufactured in or imported into the country.

(3) Despite subsection (1), the Agency may grant a permit to a person to import used or discarded electrical or electronic equipment for purposes of recycling without paying an advanced eco levy.

(4) A person who contravenes subsections (1) or (2) is liable to pay an administrative penalty equivalent to twice the amount of the levy payable in respect of the electrical or electronic equipment.

Designation of External Service Provider

21. (1) The Minister shall in consultation with the Minister responsible for Finance designate an External Service Provider to collect the advance eco levy.

(2) The External Service Provider shall serve on an importer or manufacturer of electrical or electronic equipment in the exporting country the assessable advance eco levy payable in respect of the electrical or electronic equipment.

Requirements for wholesalers, distributors and retailers

22. (1) A retailer, distributor or wholesaler shall retain a copy of the receipt of payment made by the importer or manufacturer of electronic equipment imported into the country or manufactured in the country which is in the custody of or sold by the retailer, distributor or wholesaler.

(2) A retailer, distributor or wholesaler who is a manufacturer of electronic equipment shall register with the Agency particulars of electronic equipment manufactured or assembled in the country.

(3) Where the retailer, distributor or wholesaler is not the manufacturer of the electronic equipment made in or assembled in the country, the wholesaler, distributor or retailer of the electronic equipment shall

(a) register with the Agency the particulars of the manufacturer of the electronic equipment; and

(b) the particulars of the electronic equipment received from the manufacturer.

Establishment of the Fund

23. There is established by this Act an Electrical and Electronic Waste Management Fund.

Object of the Fund

24. (1) The object of the Fund is to provide finance for the management of electrical and electronic waste and reduce the adverse impact of electrical and electronic waste on human health and the environment.

(2) To achieve its object, moneys from the Fund shall be used

(a) to provide support for the construction and maintenance of electrical and electronic waste recycling or treatment plants;

(b) to support research into methods of electrical and electronic waste preservation, prevention and control;

(c) for research into electrical and electronic waste treatment and recycling;

(d) for publication of reports;

(e) for education of the public on the safe disposal of electrical and electronic waste and the negative effects of electronic waste;

(f) to offer incentives for the collection, transportation and disposal of electrical and electronic waste;

(g) for monitoring, compliance and enforcement;

(h) for training;

(i) for the collection, safe disposal and recycling of electrical and electronic waste;

(j) for matters related to hazardous wastes and other wastes; and

(k) any other matter necessary to achieve the object of the Fund.

Sources of money for the Fund

25. The sources of money for the Fund include

(a) levies including the advance eco levy collected in respect of items specified in the Fifth Schedule;

(b) any other moneys received from other sources or that may in any manner become lawfully payable and vested in the Fund;

(c) grants, donations, gifts and other voluntary contributions; and

(d) moneys approved by Parliament.

Bank accounts for the Fund

26. (1) Moneys for the Fund shall be paid into bank accounts that shall be opened for the Fund with the approval of the Controller and Accountant-General.

(2) Moneys received in respect of the Fund shall be paid directly into the bank accounts of the Fund opened under subsection (1).

Appointment of Administrator and management of the Fund

27. The Fund shall be managed by an Administrator appointed by the President in accordance with article 195 of the Constitution.

Disbursement from the Fund

28. The funds shall be disbursed as follows:

(a) twenty per cent of the funds shall be allocated for the collection of electrical and electronic waste and collection centres;

(b) forty per cent of the funds shall be allocated for the construction and management of electrical and electronic waste recycling plant and related facilities;

(c) twenty per cent of the funds shall be allocated to the Agency for activities in furtherance of the object of this Act;

(d) ten per cent of the funds shall be allocated to the Ministry responsible for Environment;

(e) five per cent of the funds shall be allocated for research and development in public awareness creation, education and sensitisation at the national, regional, district and community level;

(f) three and a half per cent of the funds shall be used for monitoring activities in furtherance of this Act;

(g) one percent of the funds shall be allocated to key trade associations and manufacturers of electrical and electronic equipment for capacity building; and

(h) half of one percent for the administrative expenses of the Fund.

Accounts and Audit

29. (1) The Administrator of the Fund shall keep books of accounts and proper records of the Fund in a form approved by the Auditor-General.

(2) The books of account shall be audited by the Auditor-General within three months after the end of each financial year.

(3) In addition to the annual audit, technical audits shall be conducted on selective basis by the Auditor-General.

Annual Report

30. (1) The Administrator of the Fund shall submit to the Minister within six months at the end of each financial year a report dealing generally with the activities and operation of the Fund during the year to which the report relates.

(2) The report shall include

(a) the audited accounts of the Fund and the Auditor-General's report on the accounts of the Fund; and

(b) any other information that the Minister considers necessary.

(3) The Minister shall within two months after the receipt of the annual report submit the report to Parliament with a statement that the Minister considers necessary.

Electrical and Electronic Waste Recycling Plant and Other Provisions

Establishment of recycling facilities

31. The Minister, on the advice of the Agency may make arrangements for the establishment of electrical and electronic waste recycling plants and related facilities in the country.

Obligation of taking back

32. A manufacturer, distributor or wholesaler of electrical or electronic equipment shall take back used or discarded electrical or electronic equipment manufactured or sold by it for recycling purposes.

Obligation of recycling and disposal

33. A person who is responsible for the recycling and disposal of an electrical or electronic equipment shall ensure that the disposal is carried out in an environmentally sound manner.

Enforcement notice

34. (1) Where the Agency has reasonable grounds for suspecting that any of the requirements of this Part have not been complied with, an

enforcement notice shall be served by the Agency or the appropriate authority on the defaulting person.

(2) The notice shall

(a) state the specified requirement of this Part which has been contravened; and

(b) request the defaulting person to comply with the necessary requirements and provide evidence to the Agency or the appropriate authority that the requirements of this Part have been complied with within thirty days of receipt of the notice.

(3) A person who fails to comply with an enforcement notice shall pay an administrative penalty of not more than two thousand five hundred penalty units to the Agency.

Delegation.

35. The Minister may delegate the functions of the Minister under this Act to the Agency.

Regulations

36. The Minister, in consultation with the Agency and other relevant national authorities may by legislative instrument make Regulations for

(a) the application procedures for permits;

(b) the establishment of a Hazardous Wastes and Electronic Wastes Management Committee;

(c) the classification, control and management of wastes;

(d) the disposal of hazardous wastes or other wastes;

(e) matters relating to polychlorinated biphenyls;

(f) the management of bio-medical waste; and

(g) the effective implementation of this Act.

Interpretation

37. In this Act unless the context otherwise requires

"Agency" means the Environmental Protection Agency established under the Environmental Protection Agency Act, 1994 (Act 490);

"approved site or facility" means a site or facility authorised or permitted by the Agency for the disposal of hazardous wastes or other wastes;

"after-care of disposal site" means the after-care of a site which is still in operation as well as of a site which is no longer in operation;

"area" means any land, marine area or air space within which the Republic exercises administrative and regulatory responsibility, as regards the protection of human health or the environment;

"Basel Convention" means the Basel Convention on the Control of Transboundary Movement of Hazardous Wastes and their Disposal adopted on March 22, 1989 and entered into force in 1992;

"carrier" means a person who transports hazardous wastes and other wastes by means of conveyance such as trucks, taxi auto, bus, airplane, train, or ship;

"collection" includes the environmentally sound mixing, bulking and sorting of wastes and interim storage at an approved site or facility for hazardous wastes and other wastes as well as waste generated in small quantities within the Republic;

"commercial building" means an enclosed structure that is used for the selling of goods and the provision of services and is open to the public and includes, but is not limited to malls, restaurants, schools, hotels, offices, including government buildings and the like;

"Court" means a Court of competent jurisdiction;

"disposer" means a person to whom hazardous wastes or other wastes are shipped and who carries out the disposal of the wastes;

"distributor" means any person who is a wholesaler or retailer of electronic goods with an annual turnover of ten thousand Ghana cedis;

"electrical and electronic waste" means discarded electronic equipment inclusive of all components, subassemblies and consumables which are part of the product at the time of discarding;

"energy recovery" means the use of combustible waste as a means of generating energy through direct incineration with or without other waste but with recovery of the heat;

"environmentally sound disposal" means disposal in a manner which will project human health and the environment against the adverse effects of the hazardous wastes and other wastes;

"environmentally sound management" means taking practicable steps to ensure that hazardous wastes or other wastes are managed in a manner which will protect human health and the environment against the adverse effects which may result from the wastes;

"environmentally sound manner" means in a manner which will protect human health and the environment against the adverse effects which may result from hazardous wastes and other wastes;

"equipment" means electrical and electronic equipment that is dependent on electric currents or electromagnetic fields in order to work properly, including components that can be removed from equipment and can be tested for functionality and either be subsequently directly reused or reused after repair or refurbishment;

"exporter" means a person under the jurisdiction of the State of export who arranges for hazardous wastes or other wastes to be exported;

"External Service Provider" means an entity that is or has at any time been engaged under section 21 of this Act to collect the advance eco levy from ewaste exporting countries;

"facility" means a site, building, structure, installation equipment, pipe or pipeline, well, pit, pond, lagoon, ditch, landfill, storage container, motor, vehicle, rolling stock or aircraft in which an act prohibited by this Act occurs but does not include a vessel;

"generator" means a person whose activity produces hazardous wastes or other wastes or a person who is in possession or control of those wastes;

"hazardous wastes" means wastes that belong to any category contained in the First Schedule unless they do not possess

any of the characteristics contained in the First Schedule and wastes that do not belong to any category contained in the First Schedule, but are defined as, or considered to be hazardous wastes by the domestic legislation of the party of export, import or transit under the Basel Convention and material regarded as a hazardous waste in one country may not in another country be regarded as hazardous waste;

"industrial facility" means a facility including factories, power generation or distribution stations or sub-stations, assembly plants, feed mills and other buildings and structures used in general industrial assembly;

"illegal traffic" means any unauthorised transboundary movement of hazardous wastes or other wastes;

"import" means any entry into the national territory other than entry for transit;

"importer" means a person who, in the ordinary course of business imports electronic equipment into the Republic or arranges for hazardous waste or other wastes to be imported into the Republic;

"law enforcement officer" includes a nominated Customs Officer, a member of the Ghana Armed Forces, a designated officer or an inspector of the Environmental Protection Agency, the Port Health Authority, the Ghana Atomic Energy Commission and personnel of other institutions authorised in writing by the Minister who shall have the same powers, authority and privileges of a police officer;

"management" means the collection, transport, treatment and disposal of hazardous wastes and other wastes and the after-care of disposal sites;

"manufacturer" means any person who assembles or produces an electronic equipment in the Republic;

"Minister" means the Minister responsible for the Environment;

"other wastes" means wastes collected from households or residues arising from the incineration of household wastes and classified under the First Schedule as categories of

wastes to be controlled or waste that possesses any of the characteristics contained in the list of hazardous characteristics specified in the First Schedule;

"person" for purposes of liability includes

(a) an owner or operator of a vessel or facility used to perform acts identified in this Act as prohibited acts;

(b) persons who by contract, agreement or other means indulge in acts identified in this Act as prohibited acts.

"polychlorinated biphenyls" means discarded materials that contain polychlorinated biphenyls or have been contaminated with polychlorinated biphenyls, that are without any safe commercial, industrial, agricultural or economic usage;

"polychlorinated biphenyls equipment" means any equipment that contains 50ppm polychlorinated biphenyls;

"polychlorinated biphenyls waste" means contaminated solvent or water, used oil and waste oil, sludges and slurries, dredged spoils, contaminated soils or sediments, by-products, scraps, ballasts and capacitors, other materials contaminated with polychlorinated biphenyls as a result of spills, decommissioning and other demolition activities;

"used equipment" means electrical and electronic equipment that is directly reused for the purpose for which it was originally intended or presented for sale, or transported across borders for the purpose of being put back to direct reuse or sold to end consumers for such reuse and is considered waste if:

(a) the equipment is destined for disposal or recycling instead of being transported with the intent of reuse or its fate is uncertain;

(b) the equipment is not complete, that is essential parts are missing and the equipment cannot perform its essential key functions;

(c) it shows a defect that materially affects its functionality and fails relevant functionality tests;

(d) it shows physical damage that impairs its functionality or safety, as defined in relevant standards, and cannot be repaired at reasonable cost;

(e) the protection against damage during transport, loading or unloading operations is inappropriate, for example the packaging or stacking of the load is insufficient;

(f) the appearance is particularly worn or damaged, thus reducing the marketability of the item;

(g) the item has among its constituent parts hazardous components that are required to be disposed of or are prohibited to be exported or prohibited for use;

(h) the equipment is destined for disposal or recycling instead of reuse or its fate is uncertain;

(i) there is no regular market for the equipment;

(j) it is destined for disassembly to gain spare parts; or

(k) the price paid for the items is significantly lower that is a value approaching zero United States dollars than would be expected from a fully functional equipment intended for reuse;

"vessel" means a watercraft or other artificial contrivance which is used or is capable of being used as a means of transportation on water;

"waste electrical and electronic equipment" means electrical or electronic equipment that is wastes, including all components, sub-assemblies and consumables which are part of the equipment at the time the equipment becomes waste; and

"wastes"means substances or objects, which are disposed of, intended to be disposed of, or required to be disposed of.

FIRST SCHEDULE

Section 1 (1)

List of Hazardous wastes and other wastes

CATEGORIES OF WASTES TO BE CONTROLLED

(A) WASTE STREAMS

Y1 Clinical wastes from medical care in hospitals, medical centers and clinics

Y2 Wastes from the production and preparation of pharmaceutical products

Y3 Waste pharmaceuticals, drugs and medicines

Y4 Wastes from the production, formulation and use of biocides and phytopharmaceuticals

Y5 Wastes from the manufacture, formulation and use of wood preserving chemicals

Y6 Wastes from the production, formulation and use of organic solvents

Y7 Wastes from heat treatment and tempering operations containing cyanides

Y8 Waste mineral oils unfit for their originally intended use

Y8 Waste mineral oils unfit for their originally intended use

Y9 Waste oils/water, hydrocarbons/water mixtures, emulsions

Y10 Waste substances and articles containing or contaminated with polychlorinated biphenyls (PCBs) and/or polychlorinated terphenyls (PCTs) and/or polybrominated biphenyls (PBBs)

Y11 Waste tarry residues arising from refining, distillation and any pyrolytic treatment

Y12 Wastes from production, formulation and use of inks, dyes, pigments, paints, lacquers, varnish

Y13 Wastes from production, formulation and use of resins, latex, plasticizers, glues/adhesives

Y14 Waste chemical substances arising from research and development or teaching activities which are not identified and/or are new and whose effects on man and/or the environment are not known

Y15 Wastes of an explosive nature not subject to other legislation

Y16 Wastes from production, formulation and use of photographic chemicals and processing materials

Y17 Wastes resulting from surface treatment of metals and plastics

Y18 Residues arising from industrial waste disposal operations

(B) WASTES HAVING AS CONSTITUENTS:

Y19 Metal carbonyls

Y20 Beryllium; beryllium compounds

Y21 Hexavalent chromium compounds

Y22 Copper compounds

Y23 Zinc compounds

Y24 Arsenic; arsenic compounds

Y25 Selenium; selenium compounds

Y26 Cadmium; cadmium compounds

Y27 Antimony; antimony compounds

Y28 Tellurium; tellurium compounds

Y29 Mercury; mercury compounds

Y30 Thallium; thallium compounds

Y31 Lead; lead compounds

Y32 Inorganic fluorine compounds excluding calcium fluoride

Y33 Inorganic cyanides

Y34 Acidic solutions or acids in solid form

Y35 Basic solutions or bases in solid form

SECOND SCHEDULE

Section 3 (1)(d)

NOTIFICATION FORM FOR TRANSBOUNDARY MOVEMENTS OR SHIPMENT OF WASTE

1. Exporter – notifier Registration No:	**3. Notification** No:
Name: Address: Contact person: Tel: Fax: E-mail:	**Notification concerning** A.(i) Individual shipment ☐ (ii) Multiple shipments: ☐ B.(i) Disposal *(1)*: ☐ (ii) Recovery : ☐ C Pre-consented recovery facility *(2;3)* Yes ☐ No ☐
	4. Total intended number of shipments:
	5. Total intended quantity*(4)*: Tonnes (Mg): m^3:
2. Importer - consignee Registration No: Name: Address: Contact person: Tel: Fax: E-mail:	**6. Intended period of time for shipment(s)** *(4)*: First departure: Last departure:
	7. Packaging type(s) *(5)*: **Special handling requirements** *(6)*: Yes ☐ No: ☐
	11. Disposal / recovery operation(s) *(2)* D-code / R-code *(5)*: Technology employed *(6)*: Reason for export *(1,6)*:
8. Intended carrier(s) Registration No: Name*(7)*: Address: Contact person: Tel: Fax: E-mail: Means of transport*(5)*:	**12. Designation and composition of the waste***(6)*:
9. Waste generator(s) - producer(s)*(1,7,8)* Registration No: Name: Address: Contact person: Tel: Fax: E-mail: Site and process of generation *(5)*	**13. Physical characteristics***(5)*:
	14. Waste identification *(fill in relevant codes)* (i) Basel Annex VIII (or IX if applicable): (ii) OECD code (if different from (i)): (iii) EC list of wastes: (iv) National code in country of export: (v) National code in country of import: (vi) Other (specify): (vii) Y-code: (viii) H-code *(5)*: (ix) UN class *(5)*: (x) UNNumber: (xi) UN Shipping name: (xii) Customs code(s) (HS):
10. Disposal facility *(2)*: ☐ **or recovery facility** *(2)*: ☐ Registration No: Name: Address: Contact person: Tel: Fax: E-mail: Actual site of disposal/recovery:	

15. (a) Countries/States concerned, (b) Code no. of competent authorities where applicable, (c) Specific points of exit or entry (border crossing or port)

State of export - dispatch	State(s) of transit (entry and exit)			State of import - destination
(a)				
(b)				
(c)				

16. Customs offices of entry and/or exit and/or export (European Community):

Entry: Exit: Export:

17. Exporter's - notifier's / generator's - producer's *(1)* **declaration:**

I certify that the information is complete and correct to my best knowledge. I also certify that legally enforceable written contractual obligations have been entered into and that any applicable insurance or other financial guarantee is or shall be in force covering the transboundary movement.

Exporter's - notifier's name:	Date:	Signature:	**18. Number of annexes attached**
Generator's - producer's name:	Date:	Signature:	

FOR USE BY COMPETENT AUTHORITIES

19. Acknowledgement from the relevant competent authority of countries of import - destination / transit *(1)*/ **export - dispatch***(9)*: Country: Notification received on: Acknowledgement sent on: Name of competent authority: Stamp and/or signature:	**20. Written consent** *(1,8)* **to the movement provided by the competent authority of** (country): Consent given on: Consent valid from: until: Specific conditions: No: ☐ If Yes, see block 21 *(6)*: ☐ Name of competent authority: Stamp and/or signature:
21. Specific conditions on consenting to the movement document or reasons for objecting	

(1) Required by the Basel Convention
(2) In the case of an R12/R13 or D13-D15 operation, also attach corresponding information on any subsequent R12/R13 or D13-D15 facilities and on the subsequent R1-R11 or D1-D12 facility/ies when required
(3) To be completed for movements within the OECD area and only if B(i) applies
(4) Attach detailed list if multiple shipments
(5) See list of abbreviations and codes on the next page
(6) Attach details if necessary
(7) Attach list if more than one
(8) If required by national legislation
(9) If applicable under the OECD Decision

List of abbreviations and codes used in the notification document

DISPOSAL OPERATIONS (block 11)

D1	Deposit into or onto land, (e.g., landfill, etc)
D2	Land treatment, (e.g., biodegradation of liquid or sludgy discards in soils, etc.)
D3	Deep injection, (e.g., injection of pumpable discards into wells, salt domes or naturally occurring repositories, etc)
D4	Surface impoundment, (e.g., placement of liquid or sludge discards into pits, ponds or lagoons, etc.)
D5	Specially engineered landfill, (e.g., placement into lined discrete cells which are capped and isolated from one another and the environment, etc)
D6	Release into a water body except seas/oceans
D7	Release into seas/oceans including sea-bed insertion
D8	Biological treatment not specified elsewhere in this list which results in final compounds or mixtures which are discarded by means of any of the operations in this list
D9	Physico-chemical treatment not specified elsewhere in this list which results in final compounds or mixtures which are discarded by means of any of the operations in this list (e.g., evaporation, drying, calcination, etc.)
D10	Incineration on land
D11	Incineration at sea
D12	Permanent storage, (e.g , emplacement of containers in a mine, etc.)
D13	Blending or mixing prior to submission to any of the operations in this list
D14	Repackaging prior to submission to any of the operations in this list
D15	Storage pending any of the operations in this list

RECOVERY OPERATIONS (block 11)

R1	Use as a fuel (other than in direct incineration) or other means to generate energy (Basel/OECD) - Use principally as a fuel or other means to generate energy (EU)
R2	Solvent reclamation/regeneration
R3	Recycling/reclamation of organic substances which are not used as solvents
R4	Recycling/reclamation of metals and metal compounds
R5	Recycling/reclamation of other inorganic materials
R6	Regeneration of acids or bases
R7	Recovery of components used for pollution abatement
R8	Recovery of components from catalysts
R9	Used oil re-refining or other reuses of previously used oil
R10	Land treatment resulting in benefit to agriculture or ecological improvement
R11	Uses of residual materials obtained from any of the operations numbered R1-R10
R12	Exchange of wastes for submission to any of the operations numbered R1-R11
R13	Accumulation of material intended for any operation in this list.

PACKAGING TYPES (block 7)

1. Drum
2. Wooden barrel
3. Jerrican
4. Box
5. Bag
6. Composite packaging
7. Pressure receptacle
8. Bulk
9. Other (specify)

MEANS OF TRANSPORT (block 8)

R = Road
T = Train/rail
S = Sea
A = Air
W = Inland waterways

PHYSICAL CHARACTERISTICS (block 13)

1. Powdery/powder
2. Solid
3. Viscous/paste
4. Sludgy
5. Liquid
6. Gaseous
7. Other (specify)

H-CODE AND UN CLASS (block 14)

UN Class	H-code	Characteristics
1	H1	Explosive
3	H3	Flammable liquids
4.1	H4.1	Flammable solids
4.2	H4.2	Substances or wastes liable to spontaneous combustion
4.3	H4.3	Substances or wastes which, in contact with water, emit flammable gases
5.1	H5.1	Oxidizing
5.2	H5.2	Organic peroxides
6.1	H6.1	Poisonous (acute)
6.2	H6.2	Infectious substances
8	H8	Corrosives
9	H10	Liberation of toxic gases in contact with air or water
9	H11	Toxic (delayed or chronic)
9	H12	Ecotoxic
9	H13	Capable, by any means, after disposal of yielding another material, e. g., leachate, which possesses any of the characteristics listed above

Further information, in particular related to waste identification (block 14), i.e. on Basel Annexes VIII and IX codes, OECD codes and Y-codes, can be found in a Guidance/Instruction Manual available from the OECD and the Secretariat of the Basel Convention.

THIRD SCHEDULE

Section 4 (1)(a)

MOVEMENT DOCUMENT FOR TRANSBOUNDARY MOVEMENTS OR SHIPMENT OF WASTE

1. Corresponding to notification No:	**2. Serial/total number of shipments:** /
3. Exporter- notifier Registration No: Name: Address: Contact person: Tel: Fax: E-mail:	**4. Importer- consignee** Registration No: Name: Address: Contact person: Tel: Fax: E-mail:
5. Actual quantity: Tonnes (Mg): m³:	**6. Actual date of shipment:**
7. Packaging Type(s) *(1)*: Number of packages: **Special handling requirements:** *(2)* Yes: ☐ No: ☐	

8.(a) 1st Carrier *(3)*:	**8.(b) 2nd Carrier:**	**8.(c) Last Carrier:**
Registration No: Name: Address: Tel: Fax: E-mail:	Registration No: Name: Address: Tel: Fax: E-mail:	Registration No: Name: Address: Tel: Fax: E-mail:
------- *To be completed by carrier's representative* -------		*More than 3 carriers (2)* ☐
Means of transport *(1)*: Date of transfer: Signature:	Means of transport *(1)*: Date of transfer: Signature:	Means of transport *(1)*: Date of transfer: Signature:

9. Waste generator(s)- producer(s) *(4;5;6)*: Registration No: Name: Address: Contact person: Tel: Fax: E-mail: Site of generation *(2)*:	**12. Designation and composition of the waste***(2)*: **13.Physical characteristics***(1)*: **14.Waste identification** *(fill in relevant codes)* (i) Basel Annex VIII (or IX if applicable): (ii) OECD code (if different from (i)): (iii) EC list of wastes: (iv) National code in country of export: (v) National code in country of import: (vi) Other (specify): (vii) Y-code: (viii) H-code *(1)*: (ix) UNclass *(1)*: (x) UN Number: (xi) UN Shipping name: (xii) Customs code(s) (HS):
10. Disposal facility ☐ **or recovery facility** ☐ Registration No: Name: Address: Contact person: Tel: Fax: E-mail: Actual site of disposal/recovery *(2)* **11. Disposal/recovery operation(s)** D-code / R-code *(1)*:	

15. Exporter's- notifier's / generator's - producer's *(4)* declaration:
I certify that the above information is complete and correct to my best knowledge. I also certify that legally enforceable written contractual obligations have been entered into, that any applicable insurance or other financial guarantee is in force covering the transboundary movement and that all necessary consents have been received from the competent authorities of the countries concerned.
Name: Date: Signature:

16. For use by any person involved in the transboundary movement in case additional information is required

17. Shipment received by importer - consignee (if not facility): Date: Name: Signature:

TO BE COMPLETED BY DISPOSAL / RECOVERY FACILITY

18. Shipment received at disposal facility ☐ **or recovery facility** ☐ Date of reception: Accepted: ☐ Rejected*: ☐ Quantity received: Tonnes (Mg): m³: **immediately contact competent authorities* Approximate date of disposal/recovery: Disposal/recovery operation (1): Name: Date: Signature		**19. I certify that the disposal/recovery of the waste described above has been completed.** Name: Date: Signature and stamp:

(1) See list of abbreviations and codes on the next page
(2) Attach details if necessary
(3) If more than 3 carriers, attach information as required in blocks 8 (a,b,c)
(4) Required by the Basel Convention
(5) Attach list if more than one
(6) If required by national legislation

FOR USE BY CUSTOMS OFFICES (if required by national legislation)	
20.Country of export - dispatch or customs office of exit The waste described in this movement document left the country on: Signature: Stamp:	**21. Country of import - destination or customs office of entry** The waste described in this movement document entered the country on: Signature: Stamp:

22.Stamps of customs offices of transit countries			
Name of country: Entry:	Exit:	Name of country: Entry:	Exit:
Name of country: Entry:	Exit:	Name of country: Entry:	Exit:

List of Abbreviations and Codes Used in the Movement Document

DISPOSAL OPERATIONS (block 11)

- D1 Deposit into or onto land, (e.g., landfill, etc.)
- D2 Land treatment, (e.g. biodegradation of liquid or sludgy discards in soils, etc.)
- D3 Deep injection, (e.g., injection of pumpable discards into wells, salt domes or naturally occurring repositories, etc.)
- D4 Surface impoundment, (e.g., placement of liquid or sludge discards into pits, ponds or lagoons, etc.)
- D5 Specially engineered landfill, (e.g., placement into lined discrete cells which are capped and isolated from one another and the environment), etc.
- D6 Release into a water body except seas/oceans
- D7 Release into seas/oceans including sea-bed insertion
- D8 Biological treatment not specified elsewhere in this list which results in final compounds or mixtures which are discarded by means of any of the operations in this list
- D9 Physico-chemical treatment not specified elsewhere in this list which results in final compounds or mixtures which are discarded by means of any of the operations in this list (e.g., evaporation, drying, calcination, etc.)
- D10 Incineration on land
- D11 Incineration at sea
- D12 Permanent storage, (e.g., emplacement of containers in a mine, etc.)
- D13 Blending or mixing prior to submission to any of the operations in this list
- D14 Repackaging prior to submission to any of the operations in this list
- D15 Storage pending any of the operations in this list

RECOVERY OPERATIONS (block 11)

- R1 Use as a fuel (other than in direct incineration) or other means to generate energy (Basel/OECD) - Use principally as a fuel or other means to generate energy (EU)
- R2 Solvent reclamation/regeneration
- R3 Recycling/reclamation of organic substances which are not used as solvents
- R4 Recycling/reclamation of metals and metal compounds
- R5 Recycling/reclamation of other inorganic materials
- R6 Regeneration of acids or bases
- R7 Recovery of components used for pollution abatement
- R8 Recovery of components from catalysts
- R9 Used oil re-refining or other reuses of previously used oil
- R10 Land treatment resulting in benefit to agriculture or ecological improvement
- R11 Uses of residual materials obtained from any of the operations numbered R1-R10
- R12 Exchange of wastes for submission to any of the operations numbered R1-R11
- R13 Accumulation of material intended for any operation in this list

PACKAGING TYPES (block 7)

1. Drum
2. Wooden barrel
3. Jerrican
4. Box
5. Bag
6. Composite packaging
7. Pressure receptacle
8. Bulk
9. Other (specify)

MEANS OF TRANSPORT (block 8)

R = Road A = Air
T = Train/rail W = Inland waterways
S = Sea

PHYSICAL CHARACTERISTICS (block 13)

1. Powdery / powder
2. Solid
3. Viscous / paste
4. Sludgy
5. Liquid
6. Gaseous
7. Other (specify)

H-CODE AND UN CLASS (block 14)

UN class	H-code	Characteristics
1	H1	Explosive
3	H3	Flammable liquids
4.1	H4.1	Flammable solids
4.2	H4.2	Substances or wastes liable to spontaneous combustion
4.3	H4.3	Substances or wastes which, in contact with water, emit flammable gases
5.1	H5.1	Oxidizing
5.2	H5.2	Organic peroxides
6.1	H6.1	Poisonous (acute)
6.2	H6.2	Infectious substances
8	H8	Corrosives
9	H10	Liberation of toxic gases in contact with air or water
9	H11	Toxic (delayed or chronic)
9	H12	Ecotoxic
9	H13	Capable, by any means, after disposal of yielding another material, e.g., leachate, which possesses any of the characteristics listed above

Further information, in particular related to waste identification (block 14), i.e. on Basel Annexes VIII and IX codes, OECD codes and Y-codes, can be found in a Guidance/Instruction Manual available from the OECD and the Secretariat of the Basel Convention.

FOURTH SCHEDULE

(Section 19)

CLASSIFICATION OF POLYCHLORINATED BIPHENYLS WASTE

PCB oil	High chloride concentration
PCB contaminated mineral oil	Low chloride concentration
Water contaminated by PCB	Separation and absorption process
Solvent contaminated by PCB	Miscible
Porous material (PCB oil)	Decontamination process
Porous material (PCB contaminated mineral oil)	Decontamination process
Non porous material	Recycling of metallic parts

FIFTH SCHEDULE

(Section 20(1) (c))

List of items for which levy is applicable

HS Code	Product label	4 Dig	Cedi equivalent of US$
4011	New pneumatic tyres or rubber	4011	7.00
4012	Retreaded/used tyres; solid tyres, interchangeable tyre treads & flaps	4012	15.00
820150	One-handed secateurs (shears) including poultry shears	8201	1.50
820330	Metal cutting shears, tinmen's snips & other metal or wire cutting shears	8203	3.25
820411	Wrenches, hand-operated, with nonadjustable jaws	8204	1.50
820540	Screwdrivers	8205	1.50
821410	Paper knives, letter openers, erasing knives, pencil sharpeners & blades	8214	1.50
830300	Safes, safe deposit lockers, cash deep/strong boxes & the like of base metal	8303	3.25
841370	Centrifugal pumps	8413	1.50
841451	Fans: table, roof etc. with a self-control electric motor of an output not exceeding 125W	8414	3.25
841459	Fans	8414	3.25
841510	Air conditioning machines: window or wall types, self-contained	8415	8.50
841581	Air condition machines including a refrigerating unit & a valve for reversal of cooling/heat cycle	8415	8.50
841583	Air condition machines, not incorporating refrigerating unit	8415	8.50
841810	Combined refrigerator-freezers, fitted with separate external doors	8418	8.50
841821	Refrigerators, household type, compression-type	8418	8.50
841829	Refrigerators: household type	8418	8.50
841830	Freezers of the chest type, not exceeding 800 litres capacity	8418	8.50
841840	Freezers of the upright type, not exceeding 900 litres capacity	8418	8.50
841850	Refrigerating or freezing display counters, cabinets, show-cases, etc	8418	8.50
841869	Refrigerating or freezing equipment	8418	8.50
841920	Medical, surgical or laboratory sterilizers	8419	8.50
841981	Machinery for making hot drinks or for cooking or heating food, non-domestic	8419	8.50
842111	Cream separators	8421	8.50
842112	Clothes-dryers: centrifugal	8421	8.50
842121	Filtering or purifying machinery and apparatus for water	8421	8.50
842122	Filtering or purifying machinery & apparatus for beverages, excluding water	8421	8.50
842211	Dish washing machines of the HH type	8422	1.50
842219	Dish washing machines	8422	1.50
842230	Machines to fill/close/seal/etc. bottle/can/box/ bag/containers, machine for aerating beverages	8422	1.50
842310	Personal weighing machines, including baby scales; household scales	8423	0.65
842320	Scales for continuous weighing of goods on conveyors	8423	0.65
842330	Constant weight scales, including hopper scales	8423	0.65
842381	Weighing machinery having a maximum weighing capacity not exceeding 30 kg	8423	0.65
842382	Weighing machines having a maximum weighing capacity > 30 kg but <=5000 kg	8423	0.65

842389	Weighing machinery	8423	0.65
842489	Mechanical appliance (whether/not hand-operated) for projecting/dispensing/spraying liquids/powders	8424	0.65
842790	Trucks fitted with lifting or handling equipment, non-powered	8427	8.50
843069	Construction equipment, not self-propelled	8430	3.25
843143	Parts of boring or sinking machinery, whether or not self-propelled	8431	3.25
843210	Ploughs	8432	1.50
843311	Mowers: powered, lawn, with horizontal cutting device	8433	1.50
843319	Mowers: powered, lawn	8433	1.50
843680	Agriculture/horticulture/forestry bee-keeping machines including germination plant	8436	8.50
843880	Machines for the industrial preparation/manufacturing of food/drink excluding extraction/preparation of vegetable fat/oil	8438	1.50
843930	Machinery for finishing paper or paperboard	8439	1.50
844010	Book-binding machinery, including book-sewing machines	8440	1.50
844110	Cutting machines for paper pulp, paper or paperboard of all kinds	8441	8.50
844331	Machines which perform two or more of the functions of printing, copying	8443	1.50
844400	Machines for extruding, drawing, text or cutting m-m textile materials	8444	1.50
844610	Machines for weaving fabrics of a width not exceeding 30 cm	8446	1.50
844621	Machines for weaving fabrics of a width excluding 30 cm, shuttle type, power loom	8446	1.50
844629	Machines for weaving fabrics of a width exceeding 30 cm shuttle type	8446	1.50
844630	Machines for weaving fabrics of a width exceeding 30 cm shuttleless type	8446	1.50
844711	Circular knitting machines with cylinder diameter not exceeding 165 mm	8447	8.50
844712	Circular knitting machines with cylinder diameter exceeding 165 mm	8447	8.50
844720	Flat knitting machines; stitch-bonding machines	8447	8.50
844790	Machine for making gimped yarn/tulle/lace/embroidery/trimmings/braid/net/tufting	8447	8.50
845011	Automatic washing machines, of a dry linen capacity not exceeding 10 kg	8450	8.50
845012	Washing machines of a dry linen capacity <=10 kg, with built-in dryer	8450	8.50
845019	Household/laundry-type washing machines of a dry linen capacity <=10 kg	8450	8.50
845020	Household/laundry-type washing machines of a dry linen capacity exceeding 10kg	8450	8.50
845110	Dry-cleaning machines other than No. 84.50	8451	8.50
845121	Drying machines (other than No 84 50) each of a dry linen capacity not exceeding 10kg	8451	8.50
845129	Drying machines (other than No 84.50)	8451	8.50
845210	Household type sewing machines	8452	1.50
845221	Automatic sewing machines, other than book-sewing machines	8452	1.50
845229	Sewing machines, other than book-sewing machines	8452	1.50
845610	Machines-tools for removal of material operated by laser/light/photo beam process	8456	1.50
845910	Way-type unit head machines for removing metal	8459	8.50
845921	Drilling machines numerically controlled for removing metal	8459	8.50
845929	Drilling machines for removing metal	8459	8.50
845931	Boring-milling machines numerically controlled for removing metal	8459	8.50
845939	Boring-milling machines for removing metal	8459	8.50
845940	Boring machines for removing metal	8459	8.50

845951	Milling machines: knee-type numerically controlled for removing metal	8459	8.50
845959	Milling machines: knee-type for removing metal	8459	8.50
845961	Milling machines: numerically controlled for removing metal	8459	8.50
845969	Milling machines for removing metal	8459	8.50
846090	Machine-tools for deburring, polishing, etc for fine metal other than holding 84.61	8460	8.50
846150	Sawing or cutting-off machines by removing metal	8461	3.25
846221	Bending, folding, straightening or flattening machines (including presses) numerical control for working metal	8462	8.50
846229	Bending/folding/straightening/flattening machines (including presses) for working metal	8462	8.50
846231	Shearing machines (including presses) other than combined punching/shearing machines numerical control for working metal	8462	8.50
846239	Shearing machines (including presses) other than combined punching/shearing machines for working metal	8462	8.50
846241	Punching/notching machines (including presses) including combined punch/shear machines numerical control for working metal	8462	8.50
846249	Punching/notching machines (including presses) including comb punch/shear machines for working metal	8462	8.50
846291	Hydraulic presses for working metal	8462	8.50
846299	Presses for working metal	8462	8.50
846593	Grinding/sanding or polishing machines for working wood/cork/bone/hard rubber etc.	8465	1.50
846721	Drills of all kinds for working in the hand, with self-contained electric	8467	3.25
846722	Saws for working in the hand, with self-contained electric motor	8467	3.25
846789	Tools for working in the hand with self-contained non-electric motor	8467	3.25
846810	Torches, hand-held, for soldering, brazing or welding	8468	0.65
846900	Typewriters and word-processing machines (excl. automatic data-process	8469	0.65
847010	Electronic calculators capable of operating without an external source of power	8470	1.50
847021	Electronic calculating machines, incorporating a printing device	8470	1.50
847029	Electronic calculating machines	8470	1.50
847030	Calculating machines	8470	1.50
847050	Cash registers	8470	1.50
847090	Postage franking machinery ticket-issuing machinery etc incorporating a calculating device.	8470	1.50
847130	Portable digital computers <10kg	8471	1.50
847141	Non-portable digital electronic data processing machines with processor & input/output	8471	1.50
847149	Digital data processing systems	8471	1.50
847150	Digital processing units not sold as complete systems	8471	1.50
847160	Computer input/outputs, with/without storage	8471	1.50
847170	Computer data storage units	8471	1.50
847180	Units of automatic data processing equipment	8471	1.50
847190	Automatic data processing equipment	8471	1.50
847290	Office machines	8472	1.50
847330	Parts & accessories of automatic data processing machines & units thereof	8473	0.65
847431	Concrete or mortar mixers	8474	3.25
847621	Automatic beverage vending machines with heat/cool	8476	8.50

847629	Automatic beverage vending machines,	8476	8.50
847681	Automatic vending machines (heat/cool) excluding beverage	8476	8.50
847689	Automatic vending machines	8476	8.50
847780	Machines for working rubber/plastics for the manufacturing of products from these materials	8477	8.50
847960	Evaporative air coolers	8479	8.50
848180	Taps, cocks, valves and similar appliances	8481	1.50
850131	DC motors, DC generators, of an output not exceeding 750 Watts	8501	0.65
850211	Generating sets, diesel/semi-diesel engines, of an output not exceeding 75 KVA	8502	8.50
850440	Static converters	8504	1.50
850610	Manganese dioxide primary cells and batteries	8506	0.15
850630	Mercuric oxide primary cells and batteries	8506	0.15
850640	Silver oxide primary cells and batteries	8506	0.15
850650	Lithium primary cells and batteries	8506	0.15
850660	Air-zinc primary cells and batteries	8506	0.15
850680	Primary cells & primary batteries	8506	0.15
850690	Parts of primary cells and primary batteries	8506	0.15
850710	Lead-acid electric accumulators of a kind used for starting piston engines	8507	7.00
850720	Lead-acid electric accumulators	8507	7.00
850730	Nickel-cadmium electric accumulators	8507	7.00
850740	Nickel-iron electric accumulators	8507	7.00
850750	Nickel-metal hydride accumulators (including separators)	8507	7.00
850760	Lithium-ion accumulators (including separators)	8507	7.00
850780	Electric accumulators	8507	7.00
850811	Vacuum cleaners, including dry cleaners and wet vacuum cleaners, with self-contained electric motor of power not exceeding 1500 W and having a dust bag or other receptacle capacity not exceeding 201	8508	0.65
850819	Vacuum cleaners, including dry cleaners and wet vacuum cleaners, with self-contained electric motor of power not exceeding 1500 W and having a dust bag or other receptacle capacity not exceeding 201 with others	8508	0.65
850860	Other Vacuum cleaners without self-contained electric motors	8508	0.65
850940	Domestic food grinders and mixers; fruit or vegetable juice extractors	8509	1.50
850980	Electro-mechanical domestic appliances, with self-contained electric motor	8509	1.50
851010	Shavers, with self-contained electric motor	8510	0.65
851020	Hair clippers, with self-contained electric motor	8510	0.65
851220	Lighting or visual signaling equipment	8512	1.50
851310	Portable electric lamp designed to function by their own source of energy	8513	1.50
851511	Electric soldering irons & guns	8515	3.25
851519	Electric brazing or soldering machines and apparatus	8515	3.25
851521	Electric machines/appliances for resistance welding of metal fully or partly automatic	8515	3.25
851529	Electric machines/appliances for resistance welding of metal	8515	3.25
851531	Electric machines & appliances for arc (including plasma arc) welding of metal fully/partly automatic	8515	3.25
851539	Electric machines/appliances for arc (including plasma arc) welding of metals	8515	3.25
851580	Electric/laser/ultrasonic machines etc for weld/cut /for hot spray of metals	8515	3.25

851610	Electric instantaneous or storage water heaters and immersion heaters	8516	0.65
851621	Electric space heating apparatus, having storage heating radiators	8516	0.65
851629	Electric space heating apparatus & electric soil heating apparatus	8516	0.65
851631	Electro-thermic hair dryers	8516	0.65
851632	Electro-thermic hair-dressing apparatus	8516	0.65
851633	Electro-thermic hand-drying apparatus	8516	0.65
851640	Electric smoothing irons	8516	0.65
851650	Microwave ovens	8516	0.65
851660	Ovens, cookers, cooking plates, boiling rings, grillers & roasters: electrical	8516	0.65
851671	Electro-thermic coffee or tea makers, domestic	8516	0.65
851672	Electro-thermic toasters, domestic	8516	0.65
851679	Electro-thermic appliances, domestic	8516	0.65
851680	Electric heating resistors	8516	0.65
851711	Line telephone sets with cordless handsets	8517	1.50
851712	Telephones for cellular networks mobile telephones or for other wireless	8517	1.50
851718	Telephone sets (excluding line telephone sets with cordless handsets and others	8517	1.50
851761	Base stations of apparatus for the transmission or reception of voice	8517	1.50
851762	Machines for the reception, conversion and transmission or regeneration	8517	1.50
851769	Apparatus for the transmission or reception of voice, images or other	8517	1.50
851810	Microphones and stands	8518	0.65
851821	Single loudspeakers, mounted in the same enclosure	8518	0.65
851822	Multiple loudspeakers, mounted in the same enclosure	8518	0.65
851829	Loudspeakers	8518	0.65
851830	Headphones, earphones and combined microphone/speaker sets	8518	0.65
851840	Audio-frequency electric amplifiers	8518	0.65
851850	Electric sound amplifier sets	8518	0.65
851920	Sound recording or sound reproducing apparatus, operated by coins, ban	8519	0.65
851930	Turntables record-decks	8519	0.65
851950	Telephone answering machines	8519	0.65
851981	Sound recording or sound reproducing apparatus, using magnetic, optical	8519	0.65
851989	Sound recording or sound reproducing apparatus (excl. using magnetic)	8519	0.65
852110	Video recording or reproducing apparatus magnetic tape-type	8521	0.65
852190	Video recording or reproducing apparatus	8521	0.65
852290	Parts and accessories of apparatus of heading Numbers 85.19 to 85.21	8522	0.65
852321	Cards incorporating a magnetic stripe for the recording of sound	8523	0.65
852329	Magnetic media for the recording of sound or of other phenomena	8523	0.65
852341	Optical media for the recording of sound or of other phenomena, unrecorded	8523	0.65
852349	Optical media for the recording of sound or of other phenomena	8523	0.65
852351	Solid-state, non-volatile data storage devices for recording data	8523	0.65
852352	Cards incorporating one or more electronic integrated circuits smart cards	8523	0.65
852359	Semiconductor media, unrecorded, for the recording of sound or of others	8523	0.65
852380	Gramophone records and other media for the recording of sound or of others	8523	0.65

852511	Pulley tackle/hoists electrical (excluding skip hoists/hoists for raising vehicles)	8525	0.65
852550	Transmission apparatus for radio-broadcasting or television, not incorporating	8525	0.65
852560	Transmission apparatus for radio-broadcasting or television, incorporating	8525	0.65
852580	Television cameras, digital cameras and video camera recorders	8525	0.65
852691	Radio navigational aid apparatus	8526	0.65
852712	Pocket-size radio-cassette-players	8527	1.50
852713	Radio apparatus with sound recording/reproducing	8527	1.50
852719	Radio broad receiver capable of operating without an external source of power	8527	1.50
852721	Radio receiver not capable of operating without external source of power for motor vehicle ,combined	8527	1.50
852729	Radio receiver not capable of operating without external source of power for motor vehicles	8527	1.50
852791	Radio-broadcast receivers, for mains operation only, combined with sound recording or reproducing apparatus	8527	1.50
852792	Radio-broadcast receivers, for mains operation only, not combined with sound recording or reproduction but combined with clock	8527	1.50
852799	Radio-broadcast receivers, for mains operation only	8527	1.50
852841	Cathode-ray tube monitors of a kind solely or principally used in an appliance	8528	8.50
852851	Monitors of a kind solely or principally used in an automatic data-processor	8528	8.50
852861	Projectors of a kind solely or principally used in an automatic data-processor	8528	8.50
852871	Reception apparatus for television, whether or not incorporating radio	8528	8.50
852872	Reception apparatus for television, colour, whether or not incorporating radio	8528	8.50
852873	Reception apparatus for television, black and white or other monochrome	8528	8.50
852990	Parts suitable for use solely/principally with the appliance of headings 85.25 to 85.28	8529	0.65
853110	Burglar or fire alarms and similar apparatus	8531	0.65
853120	Indicator panels incorporating liquid crystal device/light emitting diode	8531	0.65
853180	Electric sound or visual signaling apparatus	8531	0.65
853650	Electrical switches for a voltage not exceeding 1,000 volts	8536	3.25
853710	Boards, panels including numerical control panels, for a voltage <=1000 V	8537	1.50
853720	Boards, panels, including numerical control panels, for a voltage > 1,000 V	8537	1.50
853810	Boards, panels, etc for goods of heading no. 85.37,not equipped with their appliance	8538	0.65
853921	Filament lamps, tungsten halogen	8539	0.15
853922	Filament lamps of a power not exceeding 200 W & for a voltage exceeding 100 V	8539	0.15
853929	Filament lamps, excluding ultraviolet or infra-red lamps	8539	0.15
853931	Fluorescent lamps, hot cathode	8539	0.15
853932	Mercury or sodium vapour lamps	8539	0.15
853939	Discharge lamps, other than ultra-violet lamps	8539	0.15
853941	Arc-lamps	8539	0.15
853949	Ultra-violet or infra-red lamps	8539	0.15
854011	Cathode-ray television picture tubes, including video monitor tubes, colour	8540	12.00
854012	Cathode-ray TV picture tube including video monitor tube ,Black & White/other monochrome	8540	12.00
854020	Television camera tubes, image converter and other photocathode tubes	8540	12.00
854040	Data/graphic display tubes, colour	8540	12.00
854060	Cathode-ray tubes	8540	12.00

854370	Electrical machines and apparatus, having individual functions	8543	1.50
870829	Vehicle body parts	8708	2.00
900211	Objective lenses for cameras, projectors/photographic enlargers/reducers	9002	0.65
900510	Binoculars	9005	0.65
900651	Cameras, single lens reflex, for roll film of a width not exceeding 35 mm	9006	0.65
900810	Slide projectors	9008	1.50
901010	Apparatus & equip for automatically developing photo (including cine) films	9010	1.50
901110	Stereoscopic microscopes	9011	3.25
901320	Lasers, other than laser diodes	9013	0.65
901410	Direction finding compasses	9014	0.65
901580	Surveying, hydrographic, oceanographic, meteorological/geophysical instrument	9015	0.65
901600	Balances of a sensitivity of 5 cg or better with or without weights	9016	1.50
901730	Micrometers, calipers and gauges	9017	0.65
901811	Electro-cardiographs	9018	0.15
901813	Magnetic resonance imaging apparatus	9018	0.15
901814	Scintigraphic apparatus	9018	0.15
901819	Electro-diagnostic apparatus	9018	0.15
901820	Ultra-violet or infra-red ray apparatus	9018	0.15
901831	Syringes, with or without needles	9018	0.15
901832	Tubular metal needles and needles for sutures	9018	0.15
901839	Needles, catheters, cannula and the like	9018	0.15
901841	Dental drill engines, whether or not combined on a single base with other equipment	9018	0.15
901849	Instruments and appliances, used in dental sciences	9018	0.15
901850	Ophthalmic instruments and appliances	9018	0.15
901890	Instruments and appliances used in medical or veterinary sciences	9018	0.15
901910	Mechano-therapy appliance; massage appliance; psychological aptitude-testing apparatus	9019	1.50
901920	Oxygen therapy, artificial respiration/other therapeutic respiration appliance	9019	1.50
902110	Orthopaedic or fracture appliances	9021	1.50
902140	Hearing aids, excluding parts and accessories	9021	1.50
902150	Pacemakers for stimulating heart muscles, excluding parts & accessories	9021	1.50
902190	Orthopedic & other appliances, worn, carried or implanted in the body	9021	1.50
902212	Computed tomography apparatus	9022	8.50
902213	X-rays apparatus, dental use	9022	8.50
902214	X-rays apparatus, medical/surgical/veterinary use	9022	8.50
902219	Apparatus based on the use of X-rays for other uses	9022	8.50
902221	Apparatus based on the use of alpha beta/gamma radiations, for medic use	9022	8.50
902229	Apparatus based on the use of alpha beta/gamma radiations, for other uses	9022	8.50
902230	X-ray tubes	9022	8.50
902290	Parts & accessories for appliance based on the use of X-rays or other radiations	9022	8.50
902410	Machines & appliances for testing the mechanical properties of metals	9024	8.50
902480	Machines & appliances for testing the mechanical properties of other materials	9024	8.50

902511	Thermometers, not combined with other instruments, liquid-filled	9025	0.65
902519	Thermometers, not combined with other instruments	9025	0.65
902580	Hydrometers, pyrometers, hygrometers & psychrometers, recording or not	9025	0.65
902610	Instruments & apparatus for measuring or checking the flow or level of liquids	9026	0.65
902620	Instruments and apparatus for measuring or checking pressure	9026	0.65
902680	Instruments & apparatus for measuring or checking variables of liquid or gases	9026	0.65
902710	Gas or smoke analysis apparatus	9027	1.50
902720	Chromatographs and electrophoresis instruments	9027	1.50
902730	Spectrometers, spectrophotometers & spectrographs using optical radiations	9027	1.50
902750	Instruments and apparatus using optical radiations (UV, visible, Infra-Red)	9027	1.50
902780	Instruments and apparatus for physical or chemical analysis	9027	1.50
902810	Gas supply, production and calibrating meters	9028	0.65
902820	Liquid supply, production and calibrating meters	9028	0.65
902830	Electricity supply, production and calibrating meters	9028	0.65
902910	Revolution counters, production counters taximeters, mileometers & the like	9029	0.65
902920	Speed indicators and tachometers; stroboscopes	9029	0.65
903010	Instruments & apparatus for measuring or detecting ionising radiations	9030	0.65
903020	Cathode-ray oscilloscopes and cathode ray oscillographs	9030	0.65
903031	Multimeters	9030	0.65
903032	Multimeters with recording device	9030	0.65
903033	Instruments and apparatus for measuring or checking voltage, current,	9030	0.65
903039	Instruments & apparatus, for measuring or checking voltage, current, etc without a record device	9030	0.65
903040	Instruments & apparatus, specially designed for telecommunications	9030	0.65
903082	Instruments for checking semiconductor wafers	9030	0.65
903084	Instruments and appliances for measuring or checking electrical quantities	9030	0.65
903089	Instruments & apparatus for measuring or checking electrical quantities	9030	0.65
903110	Machines for balancing mechanical parts	9031	3.25
903120	Test benches for measuring or checking instruments, appliances & machines	9031	3.25
903141	Optical instruments for checking semiconductor wafers	9031	3.25
903149	Optical instruments and appliances	9031	3.25
903210	Thermostats	9032	0.65
903220	Manostats	9032	0.65
903281	Hydraulic or pneumatic automatic regulating or controlling instruments & appliance	9032	0.65
903289	Automatic regulating or controlling instruments and apparatus	9032	0.65
910111	Wrist-watches with mechanical display, battery powered & with case of precious metal	9101	0.65
910211	Wrist-watches, battery/accumulator powered with mechanical display only	9102	0.65
910310	Clocks with watch movements, battery/accumulator powered, excluding clocks of 9104	9103	0.65
910511	Alarm clocks, battery, accumulator or mains powered	9105	0.65
910521	Wall clocks, battery, accumulator or mains powered	9105	0.65
910591	Clocks, battery, accumulator or mains powered	9105	0.65
910610	Time-registers; time-recorders	9106	0.65
920710	Keyboard instruments, excluding accordions, sound generated/amplified electrically	9207	1.50

920790	Musical instruments sound generated or amplified electrically	9207	1.50
920890	Decoy calls, musical instruments & mouth blown sound signaling instrument	9208	3.25
920999	Parts and accessories for the musical instruments	9209	1.50
940210	Dentists', barbers' or similar chairs and parts thereof	9402	8.50
940320	Furniture, metal	9403	8.50
940510	Chandeliers & other electric ceiling or wall lighting fittings	9405	1.50
940520	Electric table, desk, bedside or floor standing lamps	9405	1.50
940530	Lighting sets of a kind used for Christmas trees	9405	1.50
940540	Electric lamps and lighting fittings	9405	1.50
940560	Illuminated signs, illuminated nameplates and the like	9405	1.50
950300	Tricycles, scooters, pedal cars and similar wheeled toys; dolls" carriages	9503	0.65
950310	Electric trains, including tracks, signals and other accessories thereof	9503	0.65
950410	Video games of a kind used with a television receiver	9504	0.65
950430	Games, coin or disc-operated, other than bowling alley equipment	9504	0.65
950450	Video game consoles and machines (excl. operated by any means of payment)	9504	0.65
950490	Art funfair, game tab, pintab, sport tab casino game & auto bowl alley equipment	9504	0.65
950590	Festive, carnival or other entertainment article including conjuring tricks & jokes	9505	0.65
950691	Gymnasium or athletics articles and equipment	9506	1.50
950699	Articles & equipment for sports & outdoor games &swimming & paddling pools	9506	1.50
960340	Paint, distemper, varnish or similar brushes; paint pads and rollers	9603	1.50
961380	Lighters	9613	0.65
	Vehicles & Parts		

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