



Ghana

Ratified Agreement: Yes

Ratification Date: 2017-01-04

Implementation Notifications (Categories A, B, C)	Due date	Status
Notified all category ABC designations	by 22 February 2017	Yes
A - 9.7% B - 17.2% C - 73.1%	Not yet notified - 0.0%	
Notified indicative dates in Category B	by 22 February 2017	Yes
Notified definitive dates in Category B	by 22 February 2018	Yes
Notified indicative dates in Category C	by 22 February 2017	Yes
Notified definitive dates in Category C	by 22 August 2019	Yes
Notified Technical Assistance requirements	by 22 February 2017	Yes
Notified arrangements on the provision of technical assistance support	by 22 February 2018	Yes
Notified progress in the provision of technical assistance support	by 22 August 2019	Yes

Transparency notifications

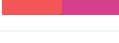
Notified Art. 1.4	Category C	Definitive implementation date 22 June 2022	Yes
Notified Art. 10.4.3	Category B	Definitive implementation date 22 July 2021	Yes
Notified Art. 10.6.2	Category B	Definitive implementation date 22 July 2021	Yes
Notified Art. 12.2	Category C	Definitive implementation date 22 September 2025	Yes

Information on Assistance and Capacity Building

Notified Art. 22.3	Yes
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Legend: Yes No Notification presented Notification due No Notification not yet due

Implementation schedule		Indicative implementation date	Definitive implementation date
1.1	Publication	C	by 22 June 2020 by 22 June 2022
1.2	Information available through internet	C	by 22 June 2020 by 22 June 2022
1.3	Enquiry points	C	by 22 September 2020 by 22 June 2022
1.4	Notification	C	by 22 June 2020 by 22 June 2022
2.1	Comments and information before entry into force	C	by 22 June 2020 by 22 June 2022
2.2	Consultations	C	by 22 June 2020 by 22 June 2022
3	Advance rulings	C	by 22 June 2020 by 22 June 2022
4	Procedures for appeal or review	C	by 22 June 2020 by 22 June 2023
5.1	Notifications for enhanced controls or inspections	C E	by 22 June 2020 by 22 December 2025
5.2	Detention	B	by 22 June 2020 by 22 December 2021
5.3	Test procedures	C E	by 22 September 2020 by 22 March 2024
6.1	General disciplines on fees and charges	C	by 22 December 2022 by 22 June 2025
6.2	Specific disciplines on fees and charges	C	by 22 December 2022 by 22 June 2025
6.3	Penalty Disciplines	A	by 22 February 2017
7.1	Pre-arrival processing	C	by 22 June 2020 by 22 June 2023
7.2	Electronic payment	C	by 22 June 2020 by 22 June 2023
7.3	Separation of release	B	by 22 June 2020 by 22 December 2021
7.4	Risk management	C E	by 22 September 2020 by 22 March 2025

Implementation schedule		Indicative implementation date	Definitive implementation date
7.5	Post-clearance audit		by 22 September 2020 by 22 September 2023
7.6	Average release times		by 22 August 2020 by 22 March 2024
7.7	Authorized operators		by 22 February 2021 by 22 September 2024
7.8	Expedited shipments		by 22 August 2020 by 22 March 2024
7.9	Perishable goods		by 22 February 2022 by 22 March 2025
8	Border Agency Cooperation		by 22 February 2021 by 22 September 2025
9	Movement of goods		by 22 February 2017
10.1	Formalities		by 22 June 2020 by 22 March 2024
10.2	Acceptance of copies		by 22 June 2020 by 22 July 2021
10.3	Use of international standards		by 22 August 2020 by 22 July 2021
10.4	Single window		by 22 August 2020 by 22 July 2021
10.5	Preshipment inspection		by 22 February 2017
10.6	Use of customs brokers		by 22 June 2020 by 22 July 2021
10.7	Common border procedures		by 22 February 2017
10.8	Rejected Goods		by 22 February 2017
10.9	Temporary admission of goods and inward and outward processing		by 22 February 2017
11	Transit		by 22 June 2020 by 22 July 2021
12	Customs cooperation		by 22 September 2020 by 22 September 2025

Legend

A	Notified in Cat. A	Ap	Partially notified in A		
B	Notified in Cat. B	Bp	Partially notified in B	G>B	Shift from C to B
C	Notified in Cat. C	Cp	Partially notified in C	B»C	Shift from B to C
N	Not yet notified	E	Extension of time requested		

Notifications and other documents

Symbol	Date	Description
G/TFA/N/GHA/2/Rev.1	2025-09-24	Articles 1.4, 10.4.3, 10.6.2, 12.2.2 - Revision
G/TFA/N/GHA/4	2024-10-14	Donor arrangements and progress in the provision of technical assistance
G/TFA/W/92	2023-07-05	The role of technology transfer in building resilience: Trade Facilitation
G/TFA/N/GHA/3	2022-11-01	Article 22.3
G/TFA/N/GHA/2	2022-07-14	Articles 1.4, 10.4.3 and 10.6.2
G/TFA/N/GHA/1/Add.2	2022-05-23	Extension of definitive dates
G/TFA/N/GHA/1/Add.1	2019-08-22	Category C notification - Addendum
G/TFA/N/GHA/1	2019-08-01	Categories A, B and C
WT/PCTF/N/GHA/1	2017-01-04	Category A notification

Experience Sharing

10.4 - Single window

Date	Title
4 April 2022 - 5 April 2022	Ghana's implementation of Article 10.4 single window

1.3 - Enquiry points

Date	Title
28 November 2022 - 29 November 2022	Trade Facilitation enquiry point Ghana

Technical Assistance detailed information

1.1 Publication



1.1.1 (a), (b), (c), (d), (e), (f), (g), (h), (i), (j), **Indicative date of implementation**
22 June 2020

Definitive date of implementation
22 June 2022

Assistance required for implementation

Support to pass Legislation, Develop Policy framework; Human Resources/Training; Information and Communication Technologies; (ICT) and Infrastructure equipment

Tags: *Information and communication technologies (ICT), Legislative and regulatory framework, Infrastructure and equipment, Human resources and training*

Donor Agencies: World Bank

Progress reported

Ghana needs assistance to develop and implement an overarching multi-agency Trade Information Portal to ensure all relevant trade related information and documents are being made available to the business community in a transparent and easily accessible manner.

1.2.1 (a), (b), (c)
1.2.2
1.2.3

Indicative date of implementation
22 June 2020

Definitive date of implementation
22 June 2022

Assistance required for implementation

Support for: Policy framework for publication of information on the internet; Set up procedures for publication; Human Resources/Training; ICT and Infrastructure equipment

Complementary support for the dissemination of information in French and Spanish

Tags: *Information and communication technologies (ICT), Legislative and regulatory framework, Infrastructure and equipment, Human resources and training*

Donor Agencies: World Bank

Progress reported

Ghana needs assistance to develop and implement an overarching multi-agency Trade Information Portal to ensure all relevant trade related information and documents are being made available to the business community in a transparent and easily accessible manner.

1.3.1
1.3.2
1.3.3
1.3.4

Indicative date of implementation
22 September 2020

Definitive date of implementation
22 June 2022

Assistance required for implementation

Support for: Development of Policy framework and procedures, ICT and Infrastructure equipment; Human Resources/Training for personnel manning the Enquiry points

Tags: *Information and communication technologies (ICT), Legislative and regulatory framework, Infrastructure and equipment, Human resources and training*

Donor Agencies: World Bank

Progress reported

Previous support from a Development Partner to develop a Trade Facilitation Enquiry Point was not fully completed. Each of the main regulatory border agencies have their own enquiry handling procedures.

Ghana needs assistance to conduct a review of current procedures and develop a consistent approach to enquiry handling to ensure that enquiries are handled centrally to improve consistency, transparency, accountability and in a timely manner.

It is envisaged that the enquiry points will be incorporated within the functionality of the new Trade Information Portal.

1.4 (a), (b), (c)

Indicative date of implementation
22 June 2020

Definitive date of implementation
22 June 2022

Assistance required for implementation

Support for Development of Policy framework and procedures; ICT and Infrastructure equipment; Human Resources/Training for personnel manning Notification Point.

Tags: *Information and communication technologies (ICT), Legislative and regulatory framework, Infrastructure and equipment, Human resources and training*

2.1.1
2.1.2
2.1.3

Indicative date of implementation
22 June 2020

Definitive date of implementation
22 June 2022

Assistance required for implementation

Support for Development of Policy framework, mechanism and procedures for consultations with Traders

Tags: *Legislative and regulatory framework*

Donor Agencies: to be determined

Progress reported

Each of the main border agencies are convening regular formal engagements events involving all relevant private sector stakeholders when proposed new laws, regulations, policies and procedures are being introduced. Also ad-hoc meetings are arranged when necessary. The Integrated Customs Management System (ICUMS) is also used effectively as a platform to disseminate proposed changes, along with emails and SMS messages to relevant trade bodies.

This was validated during meetings with private sector representatives.

On this basis, Ghana is satisfied that it has met the requirements of this measure.

2.2

Indicative date of implementation
22 June 2020

Definitive date of implementation
22 June 2022

Assistance required for implementation

Support for Development of Policy framework and procedures

Tags: *Legislative and regulatory framework*

Donor Agencies: to be determined

Progress reported

Each of the main border agencies are convening regular formal engagements events involving all relevant private sector stakeholders when proposed new laws, regulations, policies and procedures are being introduced. Also ad-hoc meetings are arranged when necessary. The Integrated Customs Management System (ICUMS) is also used effectively as a platform to disseminate proposed changes, along with emails and SMS messages to relevant trade bodies.

This was validated during meetings with private sector representatives.

On this basis, Ghana is satisfied that it has met the requirements of this measure.

3.1
3.2 (a), (b)
3.3
3.4
3.5
3.6 (a), (b), (c)
3.7
3.8
3.9 (a) (i), (ii), (i), (ii), (iii), (iv), (c), (d)

Indicative date of implementation
22 June 2020

Definitive date of implementation
22 June 2022

Assistance required for implementation

Support for Development of Policy framework and procedures; ICT and Infrastructure equipment; Human Resources/Training for Customs Officials

Support to create mechanisms to safeguard institutional memory in the area of advance rulings (ICT) infrastructure for data storage and filing processes)

Support for building the capacity of traders so as to adequately help them understand issues pertaining to advance rulings

Tags: *Information and communication technologies (ICT), Legislative and regulatory framework, Human resources and training, Awareness-raising*

Donor Agencies: World Bank

Progress reported

Provision for advanced rulings is outlined in Section 12 of Customs Act 2015 (Act 891)

Currently only Administrative Decisions are being applied for classification of goods.

Ghana needs assistance in developing and implementing an Advance Ruling Policy Framework and to ensure it is being either applied in a consistent and transparent manner.

4.1 (a), (b)
4.2
4.3
4.4 (a), (b), paragraph
4.5
4.6

Indicative date of implementation
22 June 2020

Definitive date of implementation
22 June 2023

Assistance required for implementation

Support for Development of Policy framework; set up Institutions for appeals; Draw up procedures for appeal

Tags: *Legislative and regulatory framework, Institutional procedures*

Donor Agencies: to be determined

Progress reported

Each of the regulatory border agencies have both legal provision and procedures in place to facilitate administrative appeals or review. These procedures are published on their respective websites.

This was validated during meetings with private sector representatives who informed that appeals against decisions was also available through ICUMS platform.

On this basis, Ghana is satisfied that it has met the requirements of this measure.

5.1 Notifications for enhanced controls or inspections



5.1 (a), (b), (c), (d)

Indicative date of implementation

22 June 2020

Definitive date of implementation

22 December 2025

Assistance required for implementation

Support for Development of Policy framework and procedures and Operational Manuals; Information Communication Technology and Infrastructure equipment; Human Resources/Training for personnel for Joint Inspection

Tags: *Information and communication technologies (ICT), Legislative and regulatory framework, Infrastructure and equipment, Human resources and training*

Donor Agencies: World Bank

Progress reported

Procedures are in place but not standardized across the main regulatory border agencies.
Ghana needs assistance to help develop and implement a standardized and risk-based multi-agency approach in this area.

5.3.1
5.3.2
5.3.3

Indicative date of implementation
22 September 2020

Definitive date of implementation
22 March 2024

Assistance required for implementation

Support for Development of Policy framework and procedures for the personnel of the Test Institutions – Ghana Revenue Authority - Customs Division (GRA-CD), Ghana Standards Authority (GSA), Food and Drugs Authority (FDA)

Tags: *Legislative and regulatory framework, Institutional procedures*

Donor Agencies: World Bank

Progress reported

Each regulatory border agency has its own a policy framework for second testing but not standardized or widely published. Ghana needs support to develop a multi-agency policy framework that provides for the possibility of second testing where appropriate, the development of a Standard Operating Procedures (SOPs) to also ensure that the business community is well informed.

6.1.1
6.1.2
6.1.3
6.1.4

Indicative date of implementation
22 December 2022

Definitive date of implementation
22 June 2025

Assistance required for implementation

Support for legal review and harmonization of mandates of institutions; Development of Policy framework and procedures; Training for officials on Cost-based accounting on fees and charges

Tags: *Legislative and regulatory framework, Institutional procedures, Human resources and training*

Donor Agencies: to be determined

Progress reported

Fees and charges are approved by Parliament, are widely published, and regularly reviewed.

This was validated during meetings with private sector representatives who informed that fees and charge are scheduled and automatically and consistently applied through ICUMS platform.

On this basis, Ghana is satisfied that it has met the requirements of this measure.

6.2 (i), (ii)

Indicative date of implementation
22 December 2022**Definitive date of implementation**
22 June 2025**Assistance required for implementation**

Support for the further streamlining and harmonization of procedures and processes with respect to fees and charges

Tags: *Legislative and regulatory framework***Donor Agencies:** to be determined**Progress reported**

Fees and charges are approved by Parliament, are widely published, and regularly reviewed.

This was validated during meetings with private sector representatives who informed that fees and charge are scheduled and automatically and consistently applied through ICUMS platform.

On this basis, Ghana is satisfied that it has met the requirements of this measure.

7.1.1
7.1.2**Indicative date of implementation**
22 June 2020**Definitive date of implementation**
22 June 2023**Assistance required for implementation**

Support for: Development of procedures; ICT and Infrastructures equipment; Human Resources/Training for Customs Officials and stakeholders

Tags: *Information and communication technologies (ICT), Infrastructure and equipment, Institutional procedures, Human resources and training*

Donor Agencies: to be determined

Progress reported

Provision for pre-arrival processing is outlined in Section 50 of Customs Act 2015 (Act 891)

The deployment of ICUMS in 2020 nationally has facilitated pre-arrival processing and widely used by the trading community. This was validated during meetings with private sector representatives who indicated that this has reduced the average dwell time of consignments. On this basis, Ghana is satisfied that it has met the requirements of this measure.

7.2

Indicative date of implementation
22 June 2020**Definitive date of implementation**
22 June 2023**Assistance required for implementation**

Support for: Development of procedures for e-payment; ICT and Infrastructure equipment so as to secure inter-bank and multi-platform online payments

Tags: *Information and communication technologies (ICT), Legislative and regulatory framework, Infrastructure and equipment*

Donor Agencies: to be determined

Progress reported

The deployment of ICUMS in 2020 nationally has facilitated the provision of e-payment and is being widely utilized. Currently, all 24 commercial banks are connected to the ICUMS system and payment options have been expanded to cover visa, internet banking, walk-in banking, and mobile money. This was validated during meetings with private sector representatives who informed that payments are routinely accepted electronically. On this basis, Ghana is satisfied that it has met the requirements of this measure.

7.4.1
7.4.2
7.4.3
7.4.4

Indicative date of implementation
22 September 2020

Definitive date of implementation
22 March 2025

Assistance required for implementation

Support to outline and harmonize sustainable Risk Management procedures and processes needed to identify risks and adequately classify them;

Support to procure ICT infrastructure (modern scanners) and equipment, likewise train and build capacities of relevant stakeholders in Risk Management

Tags: *Information and communication technologies (ICT), Legislative and regulatory framework, Infrastructure and equipment, Human resources and training*

Donor Agencies: World Bank

Progress reported

The deployment of ICUMS in 2020 nationally has facilitated the provision of a risk management module for customs and other regulatory border agencies. ICUMS incorporates automatic risk profiling/selectivity and the channelling of consignments, however, the incidence of physical examination remains relatively high.

Ghana needs assistance in developing risk management strategic framework documents for all regulatory border agencies, to review and update processes and procedures, to improve the success rate of interventions, and deliver specific risk management training to risk management officials.

7.5.1
7.5.2
7.5.3
7.5.4

Indicative date of implementation
22 September 2020

Definitive date of implementation
22 September 2023

Assistance required for implementation

Support for: the development of procedures and for carrying out capacity building initiatives so as to ensure that Post Clearance Audit (PCA) related concerns are accurately dealt with by Ghana Revenue Authority – Customs Division

Tags: *Legislative and regulatory framework, Institutional procedures*

Donor Agencies: World Bank

Progress reported

Provision for post clearance audit is outlined in Section 7 of Customs Act 2015 (Act 891).

A Customs PCA unit is established but currently is not operating to its full potential for a number of reasons.

Ghana needs assistance to strengthen the PCA Policy Framework to ensure PCA activities are delivered in line with international standards. This is even more important now that an Authorized Economic Operator (AEO) programme has recently been introduced which demands more post clearance audit activities to be conducted.

7.6.1
7.6.2**Indicative date of implementation**
22 August 2020**Definitive date of implementation**
22 March 2024**Assistance required for implementation**

Support for carrying out capacity building programmes and the development of a policy framework (legal) and a manual of procedures to spell out the needed steps to be undertaken by Ghana Revenue Authority - Customs Division in ensuring compliance with the article

Tags: *Legislative and regulatory framework, Institutional procedures*

Donor Agencies: United States Agency for International Development

Progress reported

During the period 2022 to 2023, Ghana conducted a comprehensive Time Release Study. The study covered one seaport (Tema), one airport (Kotoka International Airport), and two land borders (Paga and Afloa). The study involved representatives from both the public and private sectors. A compressive report was prepared and is available on Customs website and will be reported and discussed at the next National Trade Facilitation Committee (NTFC) meeting. Report recommendations will be considered for implementation.

Future TRS dates will determine by NTFC.

On this basis, Ghana is satisfied that it has met the requirements of this measure.

7.7.1
7.7.2 (a) (i), (ii), (iii), (iv), (i), (ii)
7.7.3 (a), (b), (c), (d), (e), (f), (g)
7.7.4
7.7.5
7.7.6

Indicative date of implementation
22 February 2021

Definitive date of implementation
22 September 2024

Assistance required for implementation

Support needed to organize World Customs Organization (WCO) experts facilitated training programmes for officers in the validation process;

Support for development of policy frameworks and procedures for Customs and other regulatory agencies; and

Support to set up a dedicated desk (secretariat) with support to procure the requisite ICT infrastructure needed to meet the needs of operators and other relevant institutions

Tags: *Information and communication technologies (ICT), Legislative and regulatory framework, Infrastructure and equipment, Institutional procedures, Human resources and training*

Donor Agencies: United States Agency for International Development

Progress reported

Provision for Authorized Operators (AO) is outlined in Section 8 of Customs Act 2015 (Act 891).

Following the process of due diligence six (6) applicants have were originally granted AO status. This has recently been increased to eight (8) and applicants are being considered.

The ICUMS platform is automatically routing related consignments to the “blue channel” for future PCA activity.

This was validated during a meeting with a private sector representative, an accredited AO, who had a good understanding of the process and the related benefits.

On this basis, Ghana is satisfied that it has met the requirements of this measure.

7.8.1 (a), (b), (c), (d), (e), (f), (g), (h) **Indicative date of implementation**
7.8.2 (a), (b), (c), (d) 22 August 2020
7.8.3

Definitive date of implementation
22 March 2024

Assistance required for implementation

Support to review existing procedures in relation to expedited shipments to take into consideration institutions and regulatory agencies such as Plant Protection and Regulatory Services Directorate (PPRSD) of Ministry of Food and Agriculture (MOFA), Ghana Standards Authority (GSA) etc.

Support for carrying out training and capacity building initiative by the Courier Team (Single Window platform operator/s for both old and new stakeholders; and

Support to establish a Customs laboratory at the cargo terminal (cargo handlers)

Tags: *Legislative and regulatory framework, Infrastructure and equipment, Institutional procedures, Human resources and training*

Donor Agencies: to be determined

Progress reported

There are several different processes or procedures in place to facilitate shipments expeditiously. This involves all regulatory border agencies and includes relevant procedures at land borders, seaports and at the international airport. All processes are fully outlined on the ICUMS platform. This was validated during meetings with private sector representatives who confirm that expedited shipments processes are available for use. On this basis, Ghana is satisfied that it has met the requirements of this measure.

7.9.1 (a), (b)
7.9.2
7.9.3
7.9.4

Indicative date of implementation
22 February 2022

Definitive date of implementation
22 March 2025

Assistance required for implementation

Support for development of a policy framework and procedures for Customs and other regulatory agencies and stakeholders likewise support for procurement of standard scanners to meet international standards

Support for procurement of standardized ICT infrastructure and equipment to monitor perishables and ensure temperature regulations

Support for development of simplified export procedures and associated training and sensitization programmes for officers and stakeholders

Tags: *Information and communication technologies (ICT), Legislative and regulatory framework, Infrastructure and equipment, Human resources and training*

Donor Agencies: United States Agency for International Development

Progress reported

With the support of USADI work continues through the NTFC Technical Working to develop a standardized SOPs for multi-agency treatment of perishable goods. This work includes the alignment of working hours and improvement of joint inspection processes and procedures. It is anticipated that this work will be completed by end quarter 2025.

8.1
8.2 (a), (b), (c), (d), (e)

Indicative date of implementation
22 February 2021

Definitive date of implementation
22 September 2025

Assistance required for implementation

Support to pass national legislations (benchmarking and case studies informed by best practices), develop policy framework in the establishment of integrated border management teams to identify required stakeholders and formalize linkages;

Support for procurement of ICT infrastructure and communication tools to enhance intelligence gathering and information sharing; and Support for procurement of vehicles to enhance mobility and coordination.

Tags: *Information and communication technologies (ICT), Legislative and regulatory framework, Infrastructure and equipment*

Donor Agencies: to be determined

Progress reported

In general terms cooperation and collaboration between regulatory border agencies and other stakeholders is good. However, challenges exist concerning aligning staffing levels and working hours at all entry and exit points.

Formal committees are established at key locations and organize quarterly meetings, but these tend to focus on security matters.

Ghana needs support to enhance overall coordination to include alignment of working hours, procedures, and availability to conducting joint controls at all times.

10.1.1 (a), (b), (c), (d)

Indicative date of implementation

22 June 2020

Definitive date of implementation

22 March 2024

Assistance required for implementation

Support to undertake capacity building initiatives facilitated by WCO experts to help Ghana become compliant with the Revised Kyoto Convention (RKC)

Tags: *Legislative and regulatory framework***Donor Agencies:** to be determined**Progress reported**

The deployment of ICUMS in 2020 nationally has provided standardization of documentation involved in the clearance process across ports and land borders and this has helped facilitate trade.

This was validated during meetings with private sector representatives who confirm that documentations are standardized at all entry and exit points.

On this basis, Ghana is satisfied that it has met the requirements of this measure.

12.1.1
 12.1.2
 12.2.1
 12.2.2
 12.3
 12.4.1 (a), (b), (c), (d), (e), (f)
 12.4.2
 12.5.1 (a), (b), (c), (d), (e), (f)
 12.5.2
 12.5.3
 12.6.1 (a), (b), (c), (d), (e)
 12.6.2
 12.7.1 (a), (b), (c), (d), (e)
 12.7.2
 12.8
 12.9.1
 12.9.2
 12.10 (a), (b), (c), (d), (e), (f), (g), (h)
 12.11.1 (a), (b), (c)
 12.11.2
 12.12.1
 12.12.2

Indicative date of implementation
22 September 2020

Definitive date of implementation
22 September 2025

Assistance required for implementation

Support for development of a legal framework within which information sharing and intelligence in the context of Customs Cooperation could be enhanced

Tags: *Information and communication technologies (ICT), Legislative and regulatory framework*

Donor Agencies: to be determined

Progress reported

Provision for information exchange is outlined in Section 11 of Customs Act 2015 (Act 891).

Ghana has a number of bilateral and multilateral agreements in place and in the process of finalizing other agreements.

Ghana needs support to enhance the overall level of cooperation and collaboration by ensuring all MOUs and Mutual Administrative Assistance Agreements (MAAAs) continue to be relevant, effective and fully utilised. This may involve conducting a stock take review of all existing agreements and identify gaps and establish new agreements to be signed.

Legend

 C	Notified in Cat. C	 Cp	Partially notified in C	 E	Extension of time requested
 Donor arrangement notified		 Donor arrangement not yet notified			

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Updated on 27 September 2025
