



INFORMATION SHEET

CUSTOMS

APPEALS

Background

One of the important facets of a modern Customs Administration is that all Customs matters must be treated in a transparent and fair manner. Where a person is aggrieved by a decision in a custom matter they should be afforded the opportunity to lodge an appeal on the matter. Thus, the need to establish a simple and clear appeal process.

What's new?

The current appeal process is provided for under specific provisions of the *Customs Act*. Legislative changes have been introduced to cater for a whole new appeal process and that is provided for under Part XV of the *Customs Act*.

Basically, the law now establishes a Customs Review Tribunal to independently review decisions by Customs.

The Right to Appeal

It is now entrenched in legislation that a person has the right to appeal a decision by Customs by lodging an appeal to Commissioner General in the first instance.

The time period in which to lodge an appeal is 30 days from the date of the decision the subject of the appeal.

The Commissioner General then makes a decision on the appeal and must provide the decision in writing.

Following this if the person is still aggrieved by the decision of the Commissioner he/she has the right to appeal to the Customs Review Tribunal.

The aggrieved person has a period of 30 days to lodge their appeal with the Customs Review Tribunal which must be accompanied by the payment of a specified fee.

Customs Review Tribunal

The Customs Review Tribunal is established under the *Customs Act* and has the jurisdiction to review the decision of the Commissioner General.

The Tribunal shall consist of three members. Members of the Tribunal are independent of Customs and are to be appointed by the Minister.

Decisions of the Customs Review Tribunal are binding on all parties and must be effected immediately.

Are there any other avenues of Appeal?

Following a decision by the Customs Review Tribunal, any aggrieved party with the decision of the Tribunal has the right to appeal to a court of competent jurisdiction.

After being notified of the decision of the Customs Review Tribunal the aggrieved party should institute their appeal to the Court within 30 days.

Are there any costs involved?

Yes. There is a fee applicable which shall be determined by the Commissioner General. This fee is required to be paid when appeals are lodge to the Customs Review Tribunal.

Benefits of the Appeal System.

It is beneficial to any Customs Administration to have a clear and simple appeal system the obvious benefits include: -

- Reduced costs as opposed to legal costs.
- Expedited appeals to obtain definitive decision.

What Decisions can be appealed?

Not all decisions of Customs are subject to the appeal process, however legislation specifies the instances in which an aggrieved

person has the right to appeal and they include decisions relating to:

- Tariff classification
- Valuation issues
- Disputes as to duty
- Issue, suspension or cancellation of licenses; and
- Customs Rulings
- Imposition of administrative and interest penalties.

This information is provided as a guide only.

For more information please write to The Commissioner of Customs, PO Box 777, Port Moresby, NCD or visit our website at

www.customs.gov.pg

Legislative References:

Customs Act Ch. 101

Part XV, Sections 177 to 178C

Customs Regulations

Part XII, Sections 70 – 70G