



Advance Ruling Classification Guidelines

1. All binding rulings will be made at the Tariff & Trade section, Port Moresby. This is to maintain transparency and consistency in rulings.
2. Ruling applications must be in writing or in the approved form and filed in triplicate and containing a complete statement of all relevant facts relating to the transaction including:
 - a) The names, addresses, contact details and other identifying information of applicant and broker.
 - b) The name of the port(s) in which the merchandise will be entered
 - c) A description of the transaction, for eg. Prospective importation of (merchandise) and where it is imported from (country)
 - d) Possible tariff classification code (8 digits) where the applicant's opinion as to what the ruling should be.
3. Ruling applications should contain sufficient information relevant to the determination of the proper tariff classification such as:
 - a) A full and complete description of the imported good
 - b) The good main user in PNG
 - c) Any commercial, common or technical literatures/ brochures on the imported goods
 - d) For goods composed of two or more materials, the relative quantity by weight of each component or percentage composition of the good.
 - e) Particulars of any previous importations by the applicant of the good of the same kind with its tariff classification code
 - f) Any other information which may assist in determining the appropriate tariff classification of the good
4. All ruling applications should be lodged together with the approved fee. Ruling requests without the appropriate fee will not be progressed.

5. PNG Customs Service must make a ruling within 15 working days of receipt of the application.
6. A ruling issued under Section 176B of the Customs Act is valid for a period of 3 years.
7. A ruling ceases to have effect after the expiry of 3 years from the date of notice of the ruling, or any amendment to that ruling. Applicants and customs officer should take particular note of the matters in Section 176G of the Customs Act which could cause a ruling to cease to have effect.
8. Applications for tariff classification rulings should be addressed to:

The Chief Commissioner of Customs
PNG Customs Service
P O Box 923
Port Moresby NCD

Attention: Director Tariff & Trade

9. If the ruling application does not conform to the requirements, a letter will be sent by the receiving office to the applicant detailing the additional information requested. This letter will be sent to the applicant within 5 working days from the date of original receipt.
10. If a ruling request received in the Regional office contains sufficient information, the Regional office will forward the request, all attachments and samples to the Director Tariff and Trade who will acknowledge receipt and provide the ruling request with an assigned number in order to track the ruling request through the process.