

Notes

General:

1. A single application can be for both a tariff classification and concession Ruling on the same particular goods. However, see note 9 below.
2. An application for a Ruling must be legible and complete in all material detail. Where appropriate an application should be supported by illustrations or other adequate identification (e.g. commercial, trade and/or technical literature or chemical formulae). Supporting documentation may be provided directly by the manufacturer or supplier. Application that is incomplete or not supported by sufficient information in respect of the goods for which a Ruling is sought, or not accompanied by the prescribed fee, will not be progressed until that information/fee is provided.
3. The application must be accompanied by the goods or a sample of the goods. If this presents a difficulty please discuss with the Tariff & Trade section before lodging your application (samples submitted will be retained by the Tariff & Trade section until after the expiry date of any appeal rights).
4. The Commissioner of Customs may, at any time, request information from the applicant if it is considered that such information is relevant to the proper consideration of the application.
5. At any time after a ruling is made, the applicant may be required to satisfy the Commissioner of Customs that the facts or information on which the ruling was made remain correct and, where applicable, that any conditions on which the ruling was made have been complied with.
6. The giving of a classification or concession interpretation ruling by the Customs does not constitute a decision on whether or not the goods may be a prohibited import. It is the responsibility of the importer to ensure that no prohibition exists for the particular goods on which a ruling is given.
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. The applicant should take particular note of the matters in Section 176G of the Act which could cause a ruling to cease to have effect.
8. An application may be lodged at any Customs Office. However, applicants are encouraged to lodge their application directly with:

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

Attention: Director Tariff & Trade

Fee for a Ruling

9. The fee for each type of ruling i.e., Tariff classification or Concession is K300.00 in relation to each particular good and must accompany the application on lodgement.

Appeal Rights

10. An applicant who is dissatisfied with a ruling, a decision to decline to make a ruling, or decision to amend a ruling may, within 30 days after the date on which notice of the ruling or decision is given, file a Notice of Appeal in the approved form with the Customs Review Tribunal.