



# Ghana Revenue Authority – Customs Division

## Appeals Procedure for Customs Classification and Valuation Decisions

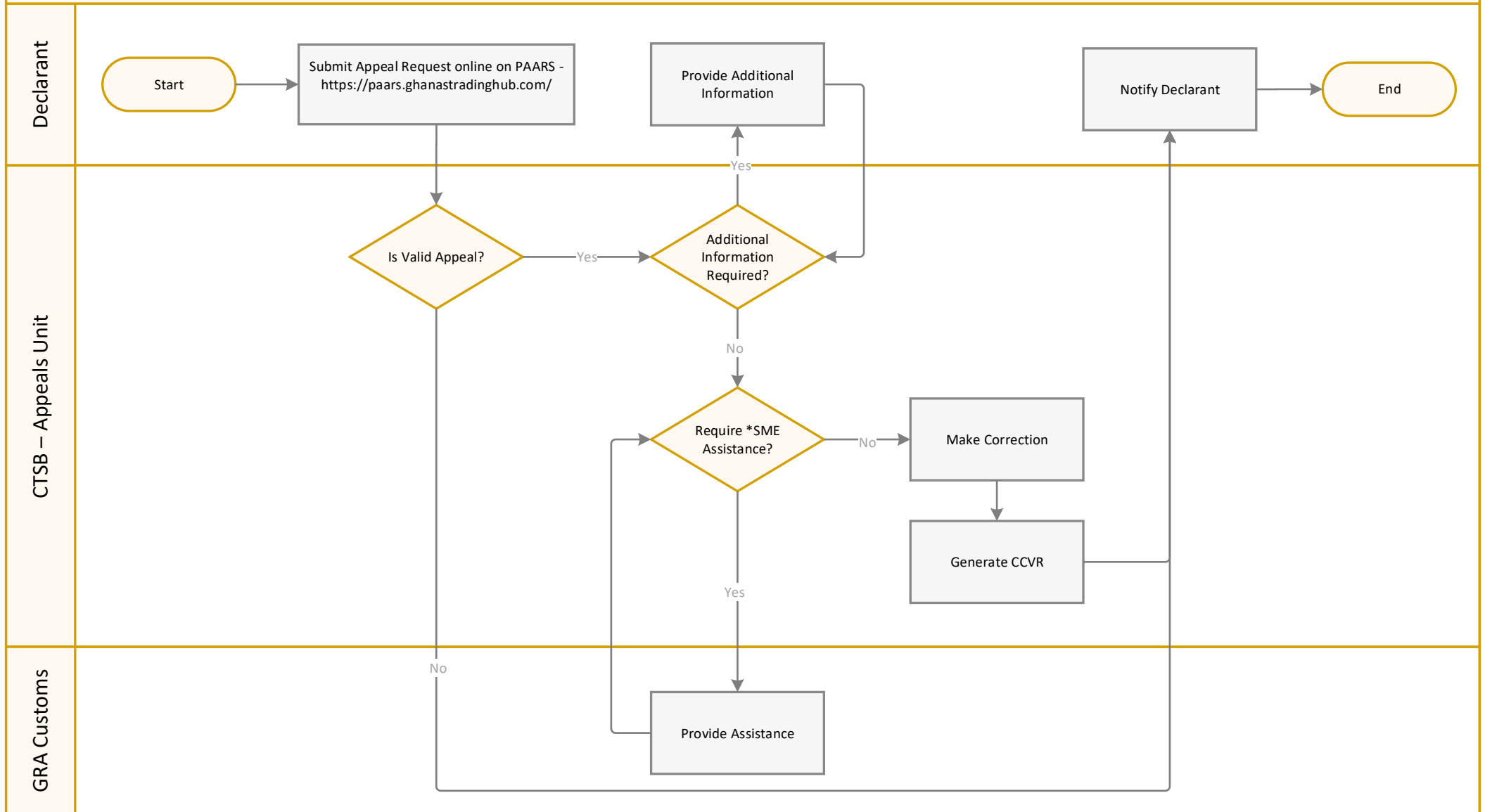
v1.0

17 October 2016

Integrity. Fairness. Service.

[www.gra.gov.gh](http://www.gra.gov.gh)

# Appeals Process



\*SME – Subject Matter Expert

## Procedure:

- Declarant submit Appeal Request online on PAARS - <https://paars.ghanastradinghub.com>
- An Appeals Officer makes a determination if the request is valid. If the request is determined to be invalid, the request is rejected, otherwise it is processed.
- An Appeals Officer may request additional information from the declarant to assist him/her in his/her work.
- An Appeals Officer may invite any officer with subject matter expertise to assist him/her in his/her work.
- An Appeals Officer makes the appropriate correction and generates a new CCVR.
- The outcome of the appeal will be communicated to the declarant online on PAARS.

## Rules:

- Request for review on a particular CCVR can only be submitted online on PAARS - <https://paars.ghanastradinghub.com> a maximum of three (3) times. Any further request has to be in written and addressed to the Deputy Commissioner Operations, GRA Customs.

## Re-appealing Rejected Appeal:

- The Declarant's re-appeal will be referred to a four member appeals committee to be drawn from Legal Department, Policy and Programs Unit, Import and Export Unit and Investigation Unit.
- The four member committee may invite any officer with subject matter expertise to assist it in its work.
- The determination of this committee will be final

## Remarks:

- To avoid delays, applicants for CCVR review should ensure that they submit all RELEVANT TRANSACTIONAL/FINANCIAL documents in evidence of declared values/classifications when they make such requests.