

MEMORANDUM

The Commissioner
Ghana Revenue Authority
(Customs Division)
P. O. Box 68
Accra

No: H/MISC/1

To: THE HEAD, CTSB

December 11, 2015

Customs Division Form No. 149

Subject: **APPEALS PROCEDURE FOR CUSTOMS CLASSIFICATION AND VALUATION DECISIONS**

The following procedural guidelines are issued to address requests for the review of valuation and classification decisions on CCVRs.

Any such request should be addressed online to the CTSB for consideration and determination by the Head of the CTSB.

A further appeal arising from a determination above will be considered and determined by a four (4) member appeals committee drawn from the Legal Department, Policy and Programs Unit, Import and Export Unit and Investigations Unit. This committee may invite any officer with subject matter expertise to assist it in its work.

For the avoidance of delays, applicants for CCVR review should ensure that they submit all RELEVANT TRANSACTION/FINANCIAL documents in evidence of declared values/classifications when they make such requests.


FREDERICK GAVOR
DEPUTY COMMISSIONER, OPERATIONS

cc: Commissioner, CD
Head, CTSB
General Manager, Westblue