



REPUBLIC OF GHANA

**GHANA INTERNATIONAL TRADE COMMISSION
(CUSTOMS VALUATION) (DISPUTE SETTLEMENT)
REGULATIONS, 2019**

(L.I. 2382)

GHANA INTERNATIONAL TRADE COMMISSION
(CUSTOMS VALUATION) (DISPUTE SETTLEMENT)
REGULATIONS, 2019

20. Interpretation

SCHEDULE

FORM ONE
Complaint

FORM TWO
Notice of Withdrawal

**GHANA INTERNATIONAL TRADE COMMISSION
(CUSTOMS VALUATION) (DISPUTE SETTLEMENT)
REGULATIONS, 2019**

ARRANGEMENT OF REGULATIONS

Regulation

Preliminary

1. Application of Regulations

Determination by Commissioner-General

2. Power to determine classification, valuation or origin of goods

Power of Commission

3. Power of Commission to settle a dispute

Complaint Procedure

4. Complaint against determination by Commissioner-General
5. Period for lodging complaint
6. Notice of complaint
7. Response to complaint
8. Service of documents
9. Power of Commission to conduct further investigations
10. Summary dismissal of complaint
11. Withdrawal of complaint

Hearing

12. Notice of hearing
13. Hearing of complaint

Decision of Commission and Control of Procedures

14. Decision of the Commission
15. Reasonable fees and expenses
16. Power of the Commission to control its procedures
17. Review of decision of Commission

Miscellaneous Provisions

18. Power to commit for contempt
19. Functions of the Executive Secretary in respect of dispute

*GHANA INTERNATIONAL TRADE COMMISSION
(CUSTOMS VALUATION) (DISPUTE SETTLEMENT)
REGULATIONS, 2019*

- (2) The complaint shall be as set out in Form One of the Schedule.
- (3) The importer shall file the complaint in triplicate at the Secretariat of the Commission.
- (4) The complaint shall be accompanied with
 - (a) certified copies of the determination of the classification or value of the goods by the Commissioner-General;
 - (b) an import declaration form;
 - (c) a bill of lading;
 - (d) a commercial invoice covering the goods; and
 - (e) any other relevant document relating to the goods.
- (5) The importer shall submit the complaint with the required fee determined in accordance with the Fees and Charges (Miscellaneous Provisions) Act, 2009 (Act 793).
- (6) Where the complaint is not set out as stated in subregulation (2), the Executive Secretary shall notify the importer within three days after receipt of the complaint and request the importer to take steps to rectify the error to meet the requirements of subregulation (2).

Period for lodging complaint

5. (1) An importer of goods who seeks to lodge a complaint under regulation 4, shall lodge the complaint within thirty days after the date the importer

- (a) has been notified of the determination of the Commissioner-General; or
- (b) might reasonably be expected to have become aware of the determination of the Commissioner-General.

(2) Where the importer provides a reasonable justification for the inability of the importer to lodge the complaint within the thirty day period, the Commission may extend the time for lodging the complaint.

Notice of complaint

6. (1) The Commission shall, on receipt of a complaint lodged in accordance with regulations 4 and 5, serve notice on the Commissioner-

*GHANA INTERNATIONAL TRADE COMMISSION
(CUSTOMS VALUATION) (DISPUTE SETTLEMENT)
REGULATIONS, 2019*

General within two days after the date of receipt of the complaint.

- (2) The Commission shall publish the notice of complaint
 - (a) in the *Gazette*,
 - (b) in a daily newspaper of nationwide circulation, and
 - (c) on the website of the Commission

within two days after the date of receipt of the complaint.

Response to complaint

7. (1) The Commissioner-General shall, on receipt of a complaint from the Commission, file with the Secretariat of the Commission a response to the complaint in triplicate within three days after receipt of the complaint.

(2) The response of the Commissioner-General to the complaint shall include the supporting documents referred to in the response as attachments, which the Commissioner-General considers necessary for the expeditious determination of the dispute.

(3) Pursuant to the publication of the complaint under subregulation (2) of regulation 6, the Executive Secretary shall serve a copy of the response of the Commissioner-General to the complaint, on the importer within two days after the filing of the response by the Commissioner-General.

(4) The importer shall file with the Secretariat a statement to the response of the Commissioner-General within two days after the receipt of the response.

Service of notice and documents

8. (1) Where the Commission is required to serve notice or a document on a party, the Commission may serve the notice or the document by transmitting a copy of the notice or document to that party by any of the following means:

- (a) personal service on a party or a representative of a party;
- (b) electronic transmission, including electronic mail, facsimile and text message; or
- (c) any other means that the Commission considers proper in the circumstances of the case.

*GHANA INTERNATIONAL TRADE COMMISSION
(CUSTOMS VALUATION) (DISPUTE SETTLEMENT)
REGULATIONS, 2019*

(2) Where the Commission is of the opinion that due to the number of persons involved in an application or for any other reason, it is impracticable to serve notice by any one of the means stated in subregulation (1), the Commission may serve notice by publication

(a) in the *Gazette*;

(b) in a daily newspaper of nationwide circulation; and

(c) on the website of the Commission.

Power of Commission to conduct further investigations

9. (1) The Commission may direct a staff of the Commission or any other authorised person, to conduct further investigations or to enquire into or otherwise gather information in relation to a dispute for which a written complaint has been lodged with the Commission.

(2) The Commission shall make available the information gathered or the results of the investigation conducted to the parties and request the parties to respond within seven days after receipt of the results of the investigation.

Summary dismissal of complaint

10. (1) The Commission may, on its own initiative or on the request of the Commissioner-General or any other interested party, and without going into the merits of a complaint before the Commission, summarily dismiss the complaint.

(2) Without limiting subregulation (1), the Commission may summarily dismiss a complaint if the Commission is of the opinion that the

(a) Commission does not have the power to settle the complaint in accordance with section 36 of the Act;

(b) complaint is an abuse of process; or

(c) complaint is defective in any material particular or that the supporting documents filed do not meet the requirements of these Regulations.

(3) The summary dismissal of a complaint shall not affect the right of an importer to lodge another complaint.

*GHANA INTERNATIONAL TRADE COMMISSION
(CUSTOMS VALUATION) (DISPUTE SETTLEMENT)
REGULATIONS, 2019*

Withdrawal of complaint

11. (1) Where an importer wishes to withdraw a complaint before a hearing is held, that importer shall file in triplicate with the Commission, a notice of withdrawal as set out in Form Two of the Schedule.

(2) The Commission may, with or without a hearing on the merits of the notice of withdrawal, grant the application to withdraw on the terms that the Commission considers appropriate in the circumstances.

Hearing

Notice of hearing

12. (1) Where the Commission is satisfied that the requisite documents for a hearing have been filed by the Commissioner-General and the importer, the Commission shall serve a notice of the hearing on the parties.

(2) The notice of hearing shall contain

- (a) a statement of the time, date and place of the hearing; and
- (b) relevant information regarding the nature of the dispute raised in the complaint.

Hearing of complaint

13. (1) At the hearing of the complaint, the Commission shall provide each party with a reasonable opportunity to

- (a) call, examine and cross-examine witnesses required for a full and fair disclosure of the matters relevant to the dispute;
- (b) produce evidence in support of the case at hand; and
- (c) submit arguments in support of the case at hand.

(2) The Commission may ask questions of witnesses which the Commission considers necessary, for any clarification of evidence or information presented at the hearing.

(3) In the conduct of a hearing, the Commission may adopt its own rules of procedure for providing or obtaining evidence.

(4) Where two or more complaints raising similar or the same questions of fact or law are pending before the Commission, the Commission may, on its own initiative or on application by an interested party, order that the complaints or any of the complaints be

- (a) consolidated and heard together,
- (b) heard one after the other, or
- (c) stayed until the determination of one of the complaints.

*GHANA INTERNATIONAL TRADE COMMISSION
(CUSTOMS VALUATION) (DISPUTE SETTLEMENT)
REGULATIONS, 2019*

(5) Except as otherwise provided in regulation 14, for the purposes of the conduct of a hearing, the quorum of members of the Commission consists of three members.

(6) The Commission may, on its own initiative or on the application of a party to the proceedings, adjourn the proceedings either for a limited period or indefinitely.

(7) Subject to the requirements of procedural fairness, the Commission may hold a hearing either in public or in camera in any form that the Commissioner considers appropriate for the parties, including

- (a) in oral form;
- (b) in written form;
- (c) by video-conference; and
- (d) by teleconference.

Decision of Commission and Control of Procedures

Decision of the Commission

14. (1) Except as otherwise decided by the Commission, where a matter has been heard by more than one member of the Commission, the matter shall be decided by the majority of the members participating in the hearing and the chairperson of the Commission shall have a casting vote in the event of an equality of votes.

(2) Each decision of the Commission shall

- (a) be in writing; and
- (b) set out the findings of fact and evidence on which the decision is based and the reasons for the decision.

(3) A member of the Commission who disagrees in whole or in part with the majority of the members of the Commission, shall set out the findings of fact on which the decision of that member is based and provide reasons for the dissent of that member.

(4) The Commission shall

- (a) make available copies of the decision of the Commission to the parties; and
- (b) publish the decision of the Commission in the *Gazette* and on the website of the Commission.

*GHANA INTERNATIONAL TRADE COMMISSION
(CUSTOMS VALUATION) (DISPUTE SETTLEMENT)
REGULATIONS, 2019*

(5) A copy of the decision of the Commission under subregulation (4) shall be made available to the Minister and the Minister responsible for Finance.

Reasonable fees and expenses

15. (1) The Commission may, in giving the decision of the Commission, on its own initiative or on the application of a party, order the payment of reasonable fees and expenses by the losing party.

(2) For the purposes of this regulation, “reasonable fees and expenses” mean

- (a) expenses which the Commission finds have been reasonably incurred in lodging or responding to the complaint;
- (b) the costs of lodging the complaint or response;
- (c) legal fees;
- (d) witness fees; and
- (e) any other expenses that the Commission considers necessary.

Power of the Commission to adopt its procedures

16. (1) Subject to the requirements of procedural fairness, the Commission may adopt its own procedure in the course of hearing the parties in relation to a complaint lodged under these Regulations.

- (2) Without limiting subregulation (1), the Commission may
- (a) set the dates and times for hearing parties that are before the Commission;
 - (b) make interim orders relating to a matter pending before the Commission;
 - (c) grant a request for adjournment of hearing by parties; and
 - (d) take any other action necessary to ensure the resolution of the dispute between the parties.

Review of decision of Commission

17. A person dissatisfied with a decision of the Commission under regulation 14 may apply for a judicial review of the final decision of the Commission in accordance with section 43 of the Act.

*GHANA INTERNATIONAL TRADE COMMISSION
(CUSTOMS VALUATION) (DISPUTE SETTLEMENT)
REGULATIONS, 2019*

Miscellaneous Provisions

Power to commit for contempt

18. The Commission may apply to the High Court to commit for contempt a person who fails or refuses to co-operate with the Commission in the performance of the functions of the Commission, including a failure or refusal to attend a hearing when subpoenaed to attend a hearing.

Functions of Executive Secretary in respect of dispute

19. The Executive Secretary to the Commission shall, in the exercise of the functions of the Executive Secretary under section 15 of the Act,

- (a) receive complaints and related documents;
- (b) decide questions arising from a scrutiny of the complaints before the complaints are lodged;
- (c) fix a date for hearing of a complaint ;
- (d) issue notices of the complaint;
- (e) serve copies of documents on parties to the proceedings; and
- (f) oversee matters relating to the service of notices and other processes.

Interpretation

20. In these Regulations, unless the context otherwise requires,
- “Customs Division” means the Customs Division of the Ghana Revenue Authority established under section 17 of the Ghana Revenue Authority Act, 2009 (Act 791);
 - “Executive Secretary” means the person appointed as Executive Secretary under section 14 of the Act; and
 - “importer” includes a representative of an importer.

*GHANA INTERNATIONAL TRADE COMMISSION
(CUSTOMS VALUATION) (DISPUTE SETTLEMENT)
REGULATIONS, 2019*



GHANA INTERNATIONAL TRADE COMMISSION



**SCHEDULE
FORM ONE**
(regulation 4 (2))
COMPLAINT FORM

**THE GHANA INTERNATIONAL TRADE COMMISSION
INFORMATION TO BE INCLUDED IN A COMPLAINT FOR CUSTOMS REVIEW**

You may use this form to prepare a Complaint for Customs Review of Valuation, Harmonized System Code Classification and Origin Determination. Please use additional pages as needed and remember that the Complaint must be signed by the Complainant or the representative of the Complainant and that each page must be initialed. If the Complainant consists of more than one firm, each firm should provide the information specified on the page.

Name(s), address(es) including emails, GPS Code, and telephone number(s) of firm(s) preparing complaint

Reasons for which this review is being requested

*GHANA INTERNATIONAL TRADE COMMISSION
(CUSTOMS VALUATION) (DISPUTE SETTLEMENT)
REGULATIONS, 2019*

Description of the subject imported goods, including the tariff provision under which such goods are classified and the current applied tariff rate

HS Classification:

Tariff rate:

Please attach a list of the names, addresses, and telephone numbers of all known firms other than firms preparing complaint producing the domestic goods or using the imported goods as an input for the production of other goods.

*GHANA INTERNATIONAL TRADE COMMISSION
(CUSTOMS VALUATION) (DISPUTE SETTLEMENT)
REGULATIONS, 2019*

Description of the like or directly competitive or substitute domestic goods (if applicable)

Import relief sought, including the type, amount, and duration, and the specific purposes thereof

*GHANA INTERNATIONAL TRADE COMMISSION
(CUSTOMS VALUATION) (DISPUTE SETTLEMENT)
REGULATIONS, 2019*

CERTIFICATION

I certify that the information supplied in this Form is complete and correct to the best of my knowledge and belief and understand that the information submitted is subject to verification by the Commission. I acknowledge that information submitted in this Form and throughout this tariff review may be used by the Commission, its employees, and contract personnel who are acting in the capacity of the Commission's employees, for developing or maintaining the records of the review. I understand that all contract personnel will sign non-disclosure agreements.

.....
Name of Authorised Official

.....
Title of Authorised Official

.....
Signature

.....
Date

*GHANA INTERNATIONAL TRADE COMMISSION
(CUSTOMS VALUATION) (DISPUTE SETTLEMENT)
REGULATIONS, 2019*



GHANA INTERNATIONAL TRADE COMMISSION



FORM TWO
(regulation 11 (1))
NOTICE OF WITHDRAWAL OF COMPLAINT

DATE

NAME OF COMPLAINANT/COMPANY

ADDRESS (Physical, Postal, GPS)

CONTACT (Telephone, Email)

We Messrs(NAME (s)) hereby give notice of withdrawal of the complaint
in respect of..... (details of the complaint)
because of (insert reason(s)).

[SIGNATURE]

DESIGNATION OF AUTHORISED OFFICER

HON. ALAN KYEREMATEN
Minister responsible for Trade and Industry

*GHANA INTERNATIONAL TRADE COMMISSION
(CUSTOMS VALUATION) (DISPUTE SETTLEMENT)
REGULATIONS, 2019*

Date of Gazette notification: 12th April, 2019.

Entry into force: 26th June, 2019.

PRINTED BY GHANA PUBLISHING COMPANY LIMITED (ASSEMBLY PRESS), ACCRA
Website: www.ghanapublishing.com E-mail: info@ghanapublishing.com