

# **Ghana GRA-Customs Division Guidance on Advance Rulings**

## **What is an Advance Ruling?**

An advance ruling is a written decision provided by the Government (typically the Customs administration) to the applicant prior to the importation of a good covered by the application that sets forth the treatment that the country shall provide to the good at the time of the importation.

## **Who issues Advance Rulings?**

Ghana Revenue Authority (GRA)-Customs Division is responsible for issuing advance rulings.

## **Why should I request an Advance Ruling?**

There are many benefits to an importer in having an advance ruling. Customs will follow the decision of an advance ruling for future importations made by the recipient of the ruling until the ruling is no longer in effect. This will provide greater predictability and consistency for the trade. It will reduce disputes with Customs because decisions on classification and origin will already have been made prior to importation. Also, it will allow for the quicker release of the goods. These are some of the benefits of having an advance ruling.

## **Who can apply for an Advance Ruling?**

An importer, exporter, or a person, or authorized agent of a person, who has a demonstrable interest in the questions presented in the request can apply for an advance ruling.

## **What types of Advance Rulings can I apply for?**

GRA-Customs Division currently issues advance rulings on tariff classification and origin matters. In the future, it will issue advance rulings on other matters.

## **How do I apply for an Advance Ruling?**

GRA-Customs Division has an application form for both classification and origin rulings, with completion instructions. The application can be filled out and submitted by email to the following: [advanceruling.customs@gra.gov.gh](mailto:advanceruling.customs@gra.gov.gh).

It can also be submitted by post or physically to the following address:  
The Deputy Commissioner, Port Operations, Secretariat  
Customs Division Headquarters, Liberia Road, Accra

Customs is developing a form that can be submitted electronically.  
A copy of the applications and instructions can be found on the GRA website (Customs Tab)

### **What information is required in applying for an Advance Ruling?**

An advance ruling application must contain the following information:

- Applicant's name, address, and contact information;
- A complete statement of all relevant facts;
- Supporting documentation such as samples, photographs, catalogues or other documents, if available and pertinent;
- A statement as to whether the applicant has previously sought an advance ruling or advice regarding the transaction for which they are currently seeking an advance ruling and, if so, the disposition of that request;
- A statement as to whether to the applicant's knowledge an advance ruling has been issued on identical or similar goods or transactions;
- A statement as to whether to the applicant's knowledge the goods are subject to administrative or court review or appeal; and
- Applicant's signature and attestation that the information provided is true, accurate, and complete.

The following further information applies to tariff classification rulings:

- Complete description of the goods shall be contained in the application;
- Proposed classification by applicant may be contained in the application; and
- Basis for the proposed classification should be contained in the application if applicant offers a proposed classification.

The following further information must be provided in the application for rules of origin rulings:

- Proposed country of origin by applicant;
- Whether the ruling is for preferential or non-preferential purposes;
- Applicable legal basis – rules of origin applied; and
- Evidence to support origin - materials used and their origin, manufacturing processes, tariff classification, values added, etc.

### **How many products or issues can I request an Advance Ruling for in one application?**

A ruling request may cover up to five (5) products or five (5) issues. If an applicant would like to request an advance ruling for more than five (5) products or five (5) issues, then the applicant should submit separate ruling requests that cover at a maximum five (5) products or five (5) issues.

### **Is there a fee to apply for an Advance Ruling?**

No, advance rulings are provided free of charge.

### **May Customs decline to issue an Advance Ruling?**

Yes, Customs may decline to issue a ruling for several reasons.

- If a ruling request is for goods that have already been imported, then Customs will not issue a ruling.
- If Customs requests further information from an applicant and that information is not forthcoming, Custom may decline to issue a ruling.
- Another reason Customs may decline is if the goods of the request are subject to a verification process or under review or appeal before any government agency or court.
- Finally, if there already exists an advance ruling on identical or similar goods, Customs may decline to issue a ruling.

If Customs declines to issue an advance ruling, they must inform the applicant in writing and provide the reasons why they have declined to issue a ruling.

### **If Customs declines to issue an Advance Ruling, may that decision be appealed?**

Yes, if Customs declines to issue an advance ruling, that decision may be appealed to the Commissioner.

### **How long will it take Customs to issue an Advance Ruling?**

Customs will endeavor to issue an advance ruling within 90 days of receipt of the application, or if further information is submitted, within 90 days of when all information has been supplied.

### **When will an advance ruling take effect?**

Advance rulings typically go into effect on the date they are issued. There can be certain exceptions. The effective date will be included in advance rulings.

### **How long will an Advance Ruling stay in effect?**

A customs advance ruling is binding until the ruling is overturned by the Commissioner.

### **What are the circumstances for an advance ruling being overturned?**

Essentially, GRA-Customs Division can overturn a ruling if it is found to be incorrect. For example, advance rulings that are issued based on false or incorrect information

provided by the applicant that materially affect the decision may be invalidated. The effective date of the invalidation is the date the original ruling was issued.

Changes in facts or law, e.g., a change in the tariff schedule, can lead to GRA-Customs Division modifying or revoking a ruling. There are other circumstances that could lead to a modification or revocation, such as a judicial decision or an error or change in interpretation by GRA-Customs Division. The effective date of modifications or revocations is the date of issuance. For invalidations, modifications, and revocations, GRA-Customs Division will give written notice prior to their issuance, giving the recipient the opportunity to provide information before GRA-Customs Division makes a final decision.

**If I disagree with the Advance Ruling I have received, can I appeal?**

Yes, an advance ruling may be appealed to the Commissioner within 30 days of issuance of the ruling. The appeal must be in writing and state the grounds for the appeal. If the recipient disagrees with the Commissioner's decision, he or she may appeal that decision to the Appeals Board. A further appeal may be made to the Court.

**Are Advance Rulings published?**

Yes, a public version of advance rulings, containing no confidential information, will be published on the Customs website and in the Integrated Customs Management System (ICUMS). The published version of the advance rulings will contain the following items: reference number, effective date, TSN, classification justification, date of issue, and brief description of the goods.