

Customs Advanced Rulings

All importers, Customs brokers and manufacturers of excisable products may apply to Department of Customs & Inland Revenue for a Customs ruling on the classification of goods, the applicability of an exemption or concession, the country of origin of particular goods, or the valuation rule to apply to particular goods.

WHAT IS A CUSTOMS RULING?

Importers or their Customs broker and manufacturers are now able to apply to DCIR for rulings on:

- Tariff classification
- Excise classification
- Country of origin
- Applicability of an exemption
- The valuation method to be employed

A ruling provided under this facility is legally binding and will ensure the goods are imported based on the ruling provided.

A Customs ruling is provided in writing, is usually given prior to importation, and is valid for 12 months. A ruling can only be used by the applicant and applies only to those goods or the circumstances covered by the ruling. The Director may allow rulings to be provided for goods already imported.

HOW DO I APPLY FOR A RULING?

An application form is available from the Customs Revenue Unit. A fee of VT5000 is payable for each application. A Customs ruling is based on all the information supplied by the applicant, so it is important that the information provided is accurate and fully comprehensive. Any change in the details of the goods imported, or the circumstances of the importation may require a ruling to be amended or even cancelled.

A ruling is provided within 40 days of the application being received.

WHAT ARE THE BENEFITS OF A RULING?

An advanced Customs ruling allows business decisions to base upon legally binding, upfront information. Because classification or exemption issues and thus duty payable, is resolved prior to importation, an importer is able to plan commercial activities with greater clarity and confidence.

WHAT IF I DISAGREE WITH A RULING?

If an applicant for an advanced Customs ruling, or one provided subsequent to importation, disagrees with the ruling provided in writing, the applicant may appeal the ruling by lodging an appeal with the Customs Appeals Tribunal.

FOR FURTHER INFORMATION

For more information on this important facility please contact the Manager, Customs Revenue Unit on 22168 or email gpakoa@vanuatu.gov.vu