



Appeals in Customs matters

Where a person considers himself/herself to have been directly affected by a decision or omission of Customs, it is important to allow that person to obtain, upon request, an explanation of the reasons for that decision or omission, and to offer him/her the right to appeal to a competent authority.

The purpose of this right of appeal is to protect individuals against decisions or omissions of Customs which may not comply fully with the laws and regulations that Customs are responsible for administering and enforcing. In addition, the review conducted by the competent authority and the verdicts of that review can be a suitable means of ensuring uniform application of the laws and regulations.

The provisions of Chapter 10 of the General Annex to the revised Kyoto Convention cover appeals in all matters relating to the laws and regulations which Customs are responsible for administering and enforcing, including in particular matters of tariff classification, origin and Customs valuation, as well as appeals against provisions of a general character. They do not, however, embrace appeals in penal matters, or appeals against opinions expressed by the Customs authorities which are not binding in effect.

The introduction of a Customs appeals system must be based on the following principles:

- existence of legal provisions providing for the right of appeal;
- right of any person directly affected by a decision or omission of Customs to lodge an appeal, or refrain from doing so;
- establishment of a multi-stage appeals procedure, i.e., an initial appeal to the Customs authority, a further appeal to an authority independent of the Customs administration, and in the final instance, the right to appeal to a judicial authority;
- definition of the form and grounds of the appeal, including in particular the obligation to lodge an appeal in writing and state the grounds on which it is made, and the fixing of a time limit which allows the appellant sufficient time to study the contested decision and prepare the appeal;
- notification to the appellant, in writing, of the ruling and of his/her right to lodge any further appeal;
- implementation of the final ruling handed down by Customs, the independent authority or the judicial authority.

Consequently, the establishment of a right of appeal will enable Customs to deal with all Customs matters in a transparent and fair manner. In addition, the possibility of an independent

judicial review should give the public and trade confidence in government institutions, and particularly in the Customs administration.