

Subject

Appeals

Section 19, 4 & 5 of the Schedule to Section 19 of the Customs

Act

Guidelines and General Information

This procedure outlines the responsibility of the importer and Customs administration if they have reasons to doubt the truth or accuracy of the declared value.

An importer of commercial goods into Jamaica is responsible for the self-assessment of duty and tax liability on goods he imports

The importer must prepare or authorize his agent to prepare, the necessary documents for presentations to Customs. These documents must be properly completed and must accurately reflect the value of the goods on which the duty and tax liability is calculated. Customs values should be based on the transaction value to the greatest extent possible. However, application of the transaction value method is subject to:

- Jamaica Customs being satisfied with the truth and accuracy of the declared value;
- Compliance with the valuation conditions, and
- Availability of objective and quantifiable data with regard to valuation factors for making adjustments to the price actually paid or payable.

The law also requires that importers maintain complete records of every import transaction. These records must be maintained in Jamaica normally at the importer's place of business, where the Customs representatives may inspect them. Importers may also be required to answer questions about those records.

Customs principal right is to question and satisfy itself as to the truth or accuracy of any document or information presented to them for valuation purposes (Section 19(2) of the Schedule to the Customs Act). If a Customs Officer has reason to doubt the truth or accuracy of the particulars or of documents produced in support of the declaration, the officer may ask the importer to provide further explanation. This may include documents or other evidence to prove that the declared value represents the total amount actually paid or payable for the imported goods adjusted by the valuation factors.

If, after receiving further information, or in the absence of a response, the Customs Officer still has reasonable doubts about the truth or accuracy of the declared value, it may be deemed that the customs value of the imported goods cannot be determined by the Transaction Value Method. Before taking a final decision, the Customs Officer shall allow the importer reasonable opportunity to respond. When a final decision is made, the Customs Officer shall communicate to the importer, the decision and the grounds in writing.

If Customs does not agree with the value for duty declared by an importer, Customs has the right to re-appraise that value based on objective and quantifiable data and send notice of assessment to the importer. The importer has the right to appeal without penalty, against a valuation determination made by the Customs

administration for the goods being valued.

As an importer, you have the right to disagree with any decision made by Customs and to request a review from the Valuation Division. If you do not agree with the decision that Customs renders in response to your first formal request, you have the right to have the case reviewed by the Taxpayer Appeals Department within 30 days of the date of receiving the Customs Department's decision. (Section 19(4) of the Customs Act.)

Appeal may first be made to the Assistant Commissioner Valuation, but the importer shall have the right in the final instance to appeal to the Revenue Court. "Without penalty" means that the importer shall not be subject to a fine or threat of fine merely because the importer chooses to exercise the right to appeal. Payment of normal court costs and lawyer's fees shall not be considered to be a fine.