

## 1. What is an objection in Customs terms?

An objection is the procedure in which a person/taxpayer who is dissatisfied with a decision of the commissioner General in case of Customs matters may lodge an appeal to the tribunal for determination.

The importer may request in writing that the Proper Officer give detailed explanation of the method applied in appraising or valuation of the goods.

## 2. When should an importer file for Objection?

The time frame to lodge objection shall be made within 30 days after the date of decision of the Commissioner General.

## 3. What is Customs Tribunal?

The Customs tribunal is a forum or place established by the Customs and Excise Act where importer seeks redress in case of appraising or valuation of the goods.

A taxpayer who is not satisfied with the decision of the Commissioner General may lodge an appeal to the Custom Tribunal.

## 4. What is the purpose of the Customs Tribunal?

The purpose of the Customs Tribunal is to settle dispute on matters relating to appraising or valuation of the goods made by the Commissioner General.

## 5. What is the procedure for appeal at the Customs Tribunal?

The following are the steps in filing an appeal at the Customs Tribunal:

- a. A person before filing an appeal to the tribunal must do the followings
- b. Deposit the full duty as assessed by the Commissioner General
- c. Request a written explanation as to the method use for appraising or valuation of the goods.
- d. On hearing the appeal, the tribunal shall have the power to take evidence for the production of books and other documents.
- e. The importer must furnish the tribunal with a written statement, stating the facts and circumstances of the case.

- f. A person may be represented before the tribunal by a lawyer or by any other person, whom the tribunal may in its discretion, admit to be heard on behalf of that party.

## 6. Final Decision of The Tribunal.

The decision of the tribunal is final if no notice of appeal is lodged at the **High Court** after sixty days.

**CUSTOMS OFFICES:**

Banjul Sea Port

Airport

Amdalai

Farafenni

Bansang

Soma

Basse

Mandinary

Jiboro

*This brochure is not intended as an exhaustive explanation or replacement of the laws in relation to Objections & Appeals to Customs Decisions. If you require detailed information about your rights to object or appeal against Customs decisions, you should contact the nearest GRA Customs Office.*



**Gambia Revenue Authority**

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