

**MINISTRY OF FINANCE
CUSTOMS AND EXCISE DIVISION**

NOTICE TO IMPORTERS AND EXPORTERS

NO. 17 OF 2024

SUBJECT: ADVANCE RULING PROCESS

Importers and Exporters are advised that an Application for an Advance Ruling for the classification of goods may be submitted to the Tariff Classification Committee.

The Committee may call on other Government Ministries or experts from Private Sector organizations for further specifications if this becomes necessary.

Advance Rulings provide advance and predictable information to companies at their request and are granted for the convenience and guidance of Importers. An Advance Ruling helps the Importer obtain the correct tariff classification for the goods they plan to import or export. They also help reduce the Customs clearance formalities and will consequently reduce release times.


Advance Rulings can only be provided based on complete and accurate information on the goods, as supplied by the Importer. The following is a list of requirements to facilitate the process

- A full description of the goods including trade names, where applicable
- The composition of the goods
- A brief description of the process by which the goods were manufactured
- The packaging of the goods
- The anticipated use of the goods
- The manufacturer's literature, drawings, photographs, schematics for the goods

The Importer can also include, where possible, the classification that he believes to be correct and the reasons for this belief. Failure to provide all the relevant information will result in a delay of the issuance of the Advance Ruling. The Importer will be informed in writing of the final Ruling no later than fourteen (14) days after the request has been received by the Committee.

An Advance Ruling is binding on the administration following its issue and is valid for a six-month period. Once a ruling has been issued, it can only be applicable provided that the commodity imported and the commodity described in the Order, corresponds in every respect.

Importers and Exporters are to be guided accordingly.


Comptroller of Customs & Excise
Dated: 09/05/2024

