TRANSXPRESS



PRACTICAL GUIDE · FREIGHT FORWARDING AND CUSTOMS

Customs value disputed in Guinea: what should you do?

The file has been lodged, and customs considers the declared value too low. The basis for duties and taxes goes up, so does the assessment, and the goods wait at the port while charges run. This situation is common. It is most often settled with a solid file and a well-prepared dialogue, rather than confrontation.

CONTENTS

01 What should you do when customs disputes the declared value?
02 The principle: transaction value
03 Why customs disputes a value
04 The supporting documents that count
05 Dialogue with customs
06 Appeal routes
07 What we do for you

01 What should you do when customs disputes the declared value?

When customs disputes the declared value, the first step is to gather the documents that prove the price actually paid (contract, invoice, proof of payment, freight and insurance) and to request a discussion with the department that raised the dispute. The customs value is based first on the transaction value: if you show that the price is genuine and complete, it should be the basis.

The dialogue should stay factual. Customs has the right to check the value; your interest is to give it quickly what it needs to conclude.

02 The principle: transaction value

Guinea is a member of the World Trade Organization (WTO). WTO customs valuation rules set a simple principle: the customs value is first the transaction value, the price actually paid or payable for the goods, adjusted for certain items such as freight and insurance to the place of import.

When this value cannot be used (incomplete price, a relationship between buyer and seller that influences the price, insufficient documents), other methods apply in a set order: the value of identical goods, then similar goods, then methods based on resale price or on production cost, and finally a reasonable fallback method.

> In Guinea, the basis is generally the CIF value: price of the goods, freight and insurance to Conakry.

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03 Why customs disputes a value

- A price well below that of comparable goods already declared.
- An invoice without detail: vague description, overall quantity, no unit price.
- Documents inconsistent with each other: invoice, packing list, bill of lading (B/L) and certificate of origin that do not match.
- No proof of payment, or a payment different from the invoiced amount.
- Items missing from the value: freight, insurance, packing costs, royalties or commissions that should be included.
- A relationship between buyer and seller (companies in the same group) that may influence the price.

A dispute does not mean customs suspects fraud. It often means the file is not enough to justify the declared price. Understanding the exact reason, by asking for the notice or an explanation from the department, lets you respond with the right documents.

04 The supporting documents that count

- The sales contract or purchase order, with the price terms and the Incoterm.
- The detailed commercial invoice: precise description, unit prices, discounts and their reasons.
- Proof of payment: transfer advice, letter of credit or bank statement.
- The freight invoice and the insurance certificate.
- Correspondence with the supplier, catalogues or price lists, and competing quotes obtained.
- For a used machine: year, condition, operating hours and inspection report, which explain a price below new.

> Prepare these documents before the goods arrive, especially if the price obtained is low: a value well documented from the start is rarely disputed.

05 Dialogue with customs

In practice, many disputes are settled through a direct exchange with the department concerned. Present a complete, well-ordered file, answer the reason for the dispute point by point and propose a clear basis for calculation.

- Ask for the exact reason for the dispute, in writing if possible.
- Answer with the documents that address that specific reason, rather than the whole file.
- Stay factual and courteous: customs has the right to check, and your interest is to let it conclude quickly.

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06 Appeal routes

If no agreement is reached, the regulations provide ways to appeal against the value set by customs. Their conditions and time limits should be confirmed with customs or an adviser before taking that step.

> This guide is not legal advice.

07 What we do for you

TransXpress checks the consistency of your documents before lodging, and prepares the value justification file and the discussion with customs. Send us the invoice, the contract, proof of payment and, if you already have it, the customs notice.

? Frequently asked questions

On what basis does customs set the value in Guinea?

First on the transaction value, that is the price actually paid, plus freight and insurance to Conakry (CIF value).

Can a customs revaluation be challenged?

Yes. Most often through a dialogue supported by documents; appeal routes also exist, under the conditions set by the regulations.

Is an invoice enough to justify the value?

It is essential but not always sufficient. Proof of payment, the contract, the freight invoice and the insurance clearly strengthen the file.

General information guide written by TransXpress. Customs rules and procedures change: every file is checked against the documents and the regulations in force. This guide is neither a quotation nor a commitment.

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