

Seychelles

Customs Management Act, 2011

Customs Management (Appeal against administrative decisions) Regulations, 2012

Statutory Instrument 60 of 2012

Legislation as at 8 November 2017

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Customs Management (Appeal against administrative decisions) Regulations, 2012

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Customs Management Act, 2011

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Statutory Instrument 60 of 2012

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1. Citation and commencement

These regulations may be cited as the Customs Management (Appeal against administrative decisions) Regulations, 2012.

2. Right of appeal

Any person dissatisfied with a decision of Customs may appeal against a decision within 60 days from the date the person has been served with the decision.

3. Application of appeal

Any person appealing a decision of Customs shall lodge an application of appeal with the Revenue Commissioner in the Form set out in the Schedule.

4. Extension of time for lodgement

A person may, apply in writing to the Revenue Commissioner for an extension of time to lodge the application of appeal and the Revenue Commissioner, if satisfied there is reasonable cause, grant the extension of time.

5. Decision of Revenue

The Revenue Commissioner may affirm, vary or set aside the decision within 30 days of the lodgement of the application of the appeal and give reasons for the decision.

6. Appeal to Revenue Tribunal

A person dissatisfied with the decision of the Revenue Commissioner may lodge an appeal to the Revenue Tribunal in accordance with the procedure set out under the Revenue Administration Act 2009.

Schedule

Application for appeal (Form CM004): <http://www.seylli.org/greybook>