

S. I. 60 of 2012**CUSTOMS MANAGEMENT ACT 2011***(Act 22 of 2011)***Customs Management (Appeal against administrative decisions) Regulations, 2012**

In the exercise of powers conferred by section 270 read with section 32 of the Customs Management Act 2011, the Minister of Finance, Trade and Investment hereby makes the following Regulations—

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| <p>1. These regulations may be cited as the Customs Management (Appeal against administrative decisions) Regulations, 2012.</p> | <p>Citation and Commencement</p> |
| <p>2. 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.</p> | <p>Right of Appeal</p> |
| <p>3. 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.</p> | <p>Application of Appeal</p> |
| <p>4. 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.</p> | <p>Extension of time for lodgement</p> |
| <p>5. 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.</p> | <p>Decision of Revenue</p> |
| <p>6. 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.</p> | <p>Appeal to Revenue Tribunal</p> |

SCHEDULE

FORM

APPLICATION FOR APPEAL



**Sechelles Revenue
Commission
NOTICE OF APPEAL**

The completed form together with the supporting documentation must be returned to SRC	
Full name of taxpayer (the importer) or Trading Name	
TIN	
NIN	
Contact details	
Full name(s)	
Tel number	
Fax number	
Post address	
E-mail	

Request for Extension for Appeal	
Lodgment of appeal expired on:	
Reasons for late appeal :	
Supporting Documents	
Number of pages attached:	
List of sporting documents:	
Name:	Date:
Signature:	

MADE this 21st day of November, 2012.

**PIERRE LAPORTE
MINISTER OF FINANCE, TRADE AND INVESTMENT**