

1 Introduction

This document contains the clauses contained within *Customs, Excise and Preventive Service (Management) Act - 1993 (PNDC 330)*- the current legislation covering the operations of Ghana Revenue Authority Customs Division .

2 Clauses

Section - 69 - Appeal Against Decision Of Commissioner

(1) Where a person is aggrieved by a decision of the Commissioner under section 68 the person shall within twenty-one days after becoming aware of the decision, lodge a formal appeal with the Tax Tribunal for determination.

(2) Where there is no appeal from the decision of the Commissioner, the Commissioner's decision is final.

(3) Despite an appeal made under subsection (1) the tax in issue shall be paid in accordance with this Act, and after the determination of the appeal, a refund or balance payable, as the case may be, shall be paid within such time as may be specified by the Tax Tribunal.