

Mr Paul Boateng

Amendment	Page	Line
158	28	4

Clause 37, page 28, line 4, leave out ‘35’ and insert ‘36’

EXPLANATORY NOTE

**DUTIES AND TAXES ON IMPORTATION AND EXPORTATION:
APPEALS TRIBUNALS**

1. Clause 37(1) provides for appeals against Customs’ decisions to be settled by agreement rather than having the matter heard before a tribunal. The drafting error in the clause in line 4 refers to section 35 and is incorrect.

Section 35, clause 35, refers to the powers of the Commissioners on a review.

The correct reference should be to section 36, ‘Appeals to a tribunal’.

2. This amendment corrects the error.