



### **Procedures for Appeal and Review.**

The Commissioner General of Customs is mandated, under Section 463(a) of the Customs General Regulation, to establish an "Appeal Committee" to address cases arising from dissatisfaction concerning Customs transactions. This committee, as outlined in Section 463(b), comprises seven customs officers. The Minister appoints the chairperson and vice-chairperson, with committee meetings scheduled at the discretion of the chairperson, as per Section 463(c).

Section 467 outlines the responsibilities of the Appeal Committee, including investigating dissatisfaction cases within 30 days of occurrence, avoiding conflicts of interest, referring cases to Customs for investigation, seeking recommendations from the Prosecution Committee, determining compensations for damage caused during examination, and establishing a system for self-defense in committee proceedings.

The conclusion of cases, per Section 468(a), must occur within 60 days and be communicated in writing to the concerned party. Dissatisfied parties retain the right to file a lawsuit within six months of the committee's conclusion (Section 468(b)).