

**NOTIFICATION UNDER ARTICLE 22 OF THE AGREEMENT ON  
IMPLEMENTATION OF ARTICLE VII OF THE GENERAL  
AGREEMENT ON TARIFFS AND TRADE 1994**

**SAINT VINCENT AND THE GRENADINES**

The following communication, dated 6 January 2009, is being circulated at the request of the delegation of Saint Vincent and the Grenadines.

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In accordance with the decisions of the Committee on Customs Valuation dated May 12, 1995, Saint Vincent and the Grenadines has the honour to notify the Committee on Customs Valuation relative to the Legislation of Saint Vincent and the Grenadines. (*See Schedule #2 of Customs Control and Management Act 1999 (Mgt. Act) as submitted for information*).

**CUSTOMS (CONTROL AND MANAGEMENT)**

[...]

**SECOND SCHEDULE**

**VALUE OF IMPORTED GOODS**

1. (1) In this Schedule

"customs value of imported goods" means the value of goods for the purposes of levying *ad valorem* duties of customs on imported goods;

"goods of the same class or kind" means goods which fall within a group or range of goods produced by a particular industry or industry sector, and includes identical or similar goods;

"identical goods" means goods produced in the same country which are the same in all respects, including physical characteristics, quality and reputation and goods with minor differences in appearance otherwise conforming to the definition but do not include goods which incorporate or reflect engineering, development, art work, design work and plans and sketches for which no adjustment has been made under paragraph 8(1)(b);

"produced" includes grown, manufactured and mined;

"similar goods" means goods produced in the same country which, although not alike in all respects, have like characteristics and like component materials which enable them to perform the

same functions and to be commercially interchangeable, taking into consideration the quality of the goods, their reputation and the existence of a trade mark but does not include.

(2) For the purposes of this Schedule

- (a) Persons shall be deemed to be related only if –
  - (i) they are officers or directors of each others business;
  - (ii) they are legally recognized partners in business;
  - (iii) they are employer and employee;
  - (iv) any person directly or indirectly owns control or holds five per cent or more of the outstanding voting stock or shares of both of them;
  - (v) one of them directly or indirectly controls the other;
  - (vi) both of them are directly or indirectly controlled by a third person; or
  - (vii) together they directly or indirectly control a third person; or
  - (viii) they are members of the same family;
- (b) a person shall be deemed to control another when the former is legally or operationally in a position to exercise restraint or direction over the latter;
- (c) persons who are associated in business with one another in that one is the sole agent, sole distributor or sole concessionaire, however described, of the other shall be deemed to be related only if they fall within the criteria at (a);
- (d) the term "person" includes a body corporate unless a contrary intention appears;
- (e) an event shall be deemed to occur about the same time as another event if the first event occurs on the same day as the other event or within the forty-five days immediately before or after, the day on which the other event occurs.

2. (1) The customs value of imported goods shall be determined under paragraph 3 whenever the conditions prescribed therein are fulfilled.

(2) Where the customs value cannot be determined under paragraph 3, it shall be determined by proceeding sequentially through paragraphs 4 to 7, inclusive, to the first such paragraph under which it can be determined, subject to the provision that, where the importer requests it and the Comptroller agrees, the order of application of paragraphs 6 and 7 shall be reversed.

(3) Except as provided for in subparagraph (2), only when the customs value on imported goods cannot be determined under a particular paragraph shall the provisions of the next paragraph in the sequence established by subparagraph (2) be applied.

(4) Where the customs value of imported goods cannot be determined under paragraphs 3 to 7, inclusive, it shall –

- (a) be determined using reasonable means consistent with the principles and general provisions of this Schedule;
- (b) to the greatest extent possible, be based on previously determined customs values; and
- (c) be determined by use of the methods of valuation laid down in paragraphs 3 to 7, inclusive, using, when necessary, reasonable flexibility in their application.

(5) No customs value shall be determined under subparagraph (4) on the basis of –

- (a) the selling price in the State, of goods produced in the State;
- (b) a system which provides for the acceptance for customs purposes of the higher of two alternative values;
- (c) the price of goods on the domestic market of the country of exportation;
- (d) the cost of production, other than computed values which have been determined for identical or similar goods in accordance with paragraph 7;
- (e) the price of the goods for exports to a country other than this State;
- (f) minimum customs values; or
- (g) arbitrary or fictitious values.

3. (1) The customs value of imported goods determined under this paragraph shall be the transaction value, that is, the price actually paid or payable for the goods when sold for export to the State adjusted in accordance with paragraph 8, and in appropriate cases paragraph 9, provided –

- (a) that there are no restrictions as to the disposition or use of the goods by the buyer, other than restrictions which –
  - (i) are imposed or required by law or by the public authorities in the State;
  - (ii) limit the geographical area in which the goods may be resold; or
  - (iii) do not substantially affect the value of the goods;
- (b) that the sale or price is not subject to some condition or consideration for which a value cannot be determined with respect to the goods being valued;
- (c) that no part of the proceeds of any subsequent resale, disposal or use of the goods by the buyer will accrue directly or indirectly to the seller, unless an appropriate adjustment can be made in accordance with paragraph 8; and

- (d) that the buyer and seller are not related, or where the buyer and seller are related, that the transaction value is acceptable for customs purposes under subparagraph (2).

(2) In determining whether the transaction value is acceptable for the purposes of subparagraph (1) –

- (a) the fact that the buyer and the seller are related within the meaning of paragraph 1 shall not in itself be grounds for regarding the transaction value as unacceptable and where necessary –
  - (i) the circumstance surrounding the sale shall be examined and the transaction value shall be accepted if the relationship did not influence the price;
  - (ii) if, in the light of information provided by the importer or otherwise the Comptroller has grounds for considering that the relationship influenced the price, he shall communicate the grounds to the importer who shall be given a reasonable opportunity to respond;
- (b) in a sale between related persons, the transaction value shall be accepted and the goods valued in accordance with subparagraph (1) whenever the importer demonstrates that such value closely approximates to one of the following occurring at or about the same time –
  - (i) the transaction value in sales between buyers and sellers who are not related in any particular case, of identical or similar goods for export to the State;
  - (ii) the customs value of identical or similar goods, as determined under paragraphs 6 or 7;

and in applying the foregoing tests, due account shall be taken of demonstrated differences in commercial levels, quantity levels, the elements enumerated in paragraph 8 and costs incurred by the seller in sales in which he and the buyer are not related that are not incurred by the seller in sales in which he and the buyer are related;

- (c) the tests set out in subparagraph (b) shall be used at the initiative of the importer and only for comparison purposes and substitute values may not be established under that subparagraph.

(3) The price actually paid or payable for imported goods is the total payment made or to be made by the buyer to or for the benefit of the seller for the goods and such payments may be made directly or indirectly, need not necessarily take the form of a transfer of money, and shall include –

- (a) all payments made or to be made as a condition of sale of the imported goods by the buyer to the seller or by the buyer to a third party to satisfy an obligation of the seller; and
- (b) any settlement by the buyer, whether in whole or in part, of a debt owed by the seller.

(4) Activities, including marketing activities, undertaken by the buyer on his own account, other than those for which an adjustment is provided in paragraph 8, are not considered to be an indirect payment to the seller, even though they might be regarded as of benefit to the seller or have been undertaken by agreement with the seller, and their cost shall not be added to the price of payable in determining the customs value of imported goods.

(5) The customs value of imported goods shall not include the following charges or costs, where they are distinguished from the price actually paid or payable for the imported goods –

- (a) charges for construction, erection, assembly, maintenance or technical assistance, undertaken after importation on imported goods such as industrial plant, machinery or equipment;
- (b) customs duties and other taxes payable in the State by reason of the importation or sale of the goods;
- (c) the cost of transport after importation.

(6) The fact that goods which are the subject of sale are entered for home use within the State shall be regarded as adequate indication that they were sold for export to the State and this indication shall also apply where successive sales of the goods have taken place before valuation and where such successive sales have taken place each price resulting from them may be used as a basis for valuation.

(7) Where a declaration regarding the value of goods has been presented under this Act and the Comptroller has reason to doubt the truth or accuracy of any of the particulars stated in the declaration or in any document produced in support of the declaration or the genuineness of any such document, the Comptroller may request the importer to produce further information, including documents or other evidence to satisfy him that the declared value represents the total amount actually paid or payable for the imported goods, adjusted as provided in subparagraph (1); and if, after considering the further information furnished to him pursuant to any such request, the Comptroller still doubts the truth or accuracy of the value of the imported goods as declared, or the genuineness of any document produced in support of the declaration, or where the further information requested is not produced by the importer, it shall be deemed that the transaction value of the imported goods cannot be determined under the provisions of this paragraph.

(8) Before the Comptroller concludes that the transaction value of the imported goods cannot be determined under the provision of this paragraph, the Comptroller shall if requested by the importer, communicate to him in writing the grounds for such conclusion and the opportunity to make representations in regard to the matter and such representations shall be taken into consideration by the Comptroller.

(9) No person shall be charged with a criminal offence on account of any act or omission that did not, at the time it took place, constitute an offence.

4. (1) The customs value of imported goods determined under this paragraph shall be the transaction value of identical goods sold for export to the State and exported at or about the same time as goods being valued.

(2) In applying this paragraph –

- (a) the transaction value of identical goods in a sale at the same commercial level and in substantially the same quantity as the goods being valued; or

- (b) where no such sale at (a) is found, the transaction value of identical goods sold at a different commercial level or in different quantities, adjusted to take account of differences attributable to commercial level or to quantity;

shall be used to determine the customs value:

Provided that such adjustments can be made on the basis of demonstrated evidence which clearly establishes the reasonableness and accuracy of the adjustment which leads to an increase or a decrease in value.

(3) Where the costs and charges referred to in paragraph 8(1)(e) are included in the transaction value, an adjustment shall be made to take account of significant differences in such costs and charges between the imported goods and the identical goods in question arising from differences in distances and modes of transport.

(4) In applying this paragraph –

- (a) if more than one transaction value of identical goods is found, the lowest such value shall be used to determine the customs value of the imported goods;
- (b) a transaction value for goods produced by a different person shall be taken into account only when no transaction value can be found under subparagraph (1) for identical goods produced by the same person as the goods being valued; and
- (c) a condition for adjustment because of different commercial levels or different quantities shall be that such adjustment shall be made only on the basis of demonstrated evidence that clearly establishes the reasonableness and accuracy of the adjustment.

(5) For the purposes of this paragraph, the transaction value of similar imported goods means a customs value previously determined under paragraph 3, adjusted as provided for in subparagraphs (2) and (3) of this paragraph.

5. (1) The customs value of imported goods determined under this paragraph shall be the transaction value of similar goods sold for export and exported at or about the same time as the goods being valued.

(2) The provisions of subparagraphs (2), (3), (4) and (5) of paragraph 4 shall apply mutatis mutandis to this paragraph.

6. (1) If the imported goods or identical or similar imported goods are sold in the State in the condition as imported, the customs value of the imported goods, determined under this paragraph, shall be based on the unit price at which the imported goods or identical or similar imported goods are sold in the greatest aggregate quantity, at or about the time of the importation of the goods being valued, to persons who are not related to the persons from whom they buy such goods, subject to deductions for the following –

- (a) either the commissions usually paid or agreed to be paid or the additions usually made for profit and general expenses (including the direct and indirect costs of marketing the goods in question) in connection with sales in the State of imported goods of the same class or kind;

- (b) the usual cost of transport and insurance and associated costs incurred within the State; and
- (c) the customs duties and other taxes payable in the State by reason of the importation or sale of goods.

(2) If neither the imported goods, nor the identical or similar imported goods are sold at or about the time of importation of the goods being valued, the customs value of imported goods determined under this paragraph shall, subject otherwise to the provisions of subparagraph (1), be based on the unit price at which the imported goods or identical or similar imported goods are sold in the State in the condition as imported at the earliest date after the importation of goods being valued but before the expiration of ninety days after such importation.

(3) If neither the imported goods nor identical or similar imported goods are sold in the State in the condition as imported, then, if the Comptroller so decides the customs value shall be based on the unit price at which the imported goods, after further processing, are sold in the greatest aggregate quantity to persons in the State who are not related to the persons from whom they buy such goods, due allowance being made for –

- (a) the value added by such processing; and
- (b) the deduction provided for in subparagraph (1);

and where this method of valuation is used deductions made for the value added by further processing shall be based on objective and quantifiable data related to the cost of such work and accepted industry formulas, recipes, methods of construction and other industry practices shall form the basis of the calculations.

(4) In this paragraph, the unit price at which imported goods or identical or similar imported goods are sold in the greatest aggregate quantity is the price at which the greatest number of units is sold in sales to persons who are not related to the persons from whom they buy such goods at the first commercial level after importation at which such sales take place.

(5) Any sale in the State to a person who supplies directly or indirectly free of charge or at reduced cost for use in connection with the production and sale for export of the imported goods any of the elements specified in paragraph 8(1)(b), shall not be taken into account in establishing the unit price for the purposes of this paragraph.

(6) For the purposes of this paragraph –

- (a) in subparagraph (1)(a)
  - (i) "profit and general expenses" shall be taken as a whole and the figure for the purposes of this deduction shall be determined on the basis of information supplied by or on behalf of the importer unless his figures are inconsistent with those obtaining in sales of imported goods of the same class or kind and where the importer's figures are inconsistent with such figures, the amount for profit and general expenses may be based upon relevant information other than that supplied by or on behalf of the importer;
  - (ii) in determining either the commissions or the additions usually made for profit and general expenses, the question whether certain goods

are of the same class or kind as other goods shall be determined on a case by case basis by reference to the circumstances involved and in doing this, sales for which the necessary information can be provided of the narrowest group or range of imported goods of the same class or kind as the goods being valued should be examined;

- (iii) "goods of the same class or kind" includes goods imported from the same country as the goods being valued as well as goods imported from other countries.

(b) in subparagraph (1) (b) the "earliest date" shall be the date by which sales of the imported goods or of identical or similar imported goods are made in sufficient quantity to establish the unit price.

7. (1) The customs value of imported goods determined under this paragraph shall be based on a computed value which shall consist of the sum of –

- (a) the cost or value of materials and fabrication or other processing employed in producing the imported goods;
- (b) an amount for profit and general expenses equal to that usually reflected in sales of goods of the same class or kind as the goods being valued which are made by producers in the country of exportation for export to the State;
- (c) the cost or value of the items referred to in paragraph 8(1)(e).

(2) For the purposes of this paragraph –

- (a) the cost or value of materials and fabrication referred to in subparagraph (1)(a) shall include –
  - (i) the cost of elements specified in subparagraphs 8(1)(a), (ii) and (iii);
  - (ii) the value, duly apportioned, of any element specified in paragraph 8(1)(b) which has been supplied directly or indirectly by the buyer for use in connection with the production of the imported goods;
  - (iii) the value of the elements specified in paragraph 8(1)(b)(iv) which are undertaken in the State to the extent that such elements are charged to the producer,

but no cost or value of an element referred to in this subparagraph shall be counted more than once in determining the computed value;

- (b) the "cost" or "value" referred to in subparagraph (1)(a) shall be determined on the basis of information relating to the production of the goods being valued, supplied by or on behalf of the producer based upon the commercial accounts of the producer:

Provided that these accounts are consistent with the generally accepted accounting principles applied in the country where the goods are produced;



- (c) in subparagraph (1)(b) –
  - (i) the "amount for profit and general expenses" shall be taken as a whole and shall be determined on the basis of information supplied by or on behalf of the producer unless his figures are inconsistent with those usually reflected in sales of goods of the same class of kind as the goods being valued which are made by producers in the country of exportation for export to the State;
  - (ii) if the producer's own figures for profit and general expenses are not consistent with those usually reflected in sales of the goods of the same class or kind referred to at (i) of this subparagraph the amount for profit and general expenses may be based upon relevant information other than that supplied by or on behalf of the producer of the goods;
  - (iii) "goods of the same class or kind" means goods imported from the same country as the goods being valued;
  - (iv) whether goods are "of the same class or kind" as other goods shall be determined on a case by case basis with reference to the circumstances involved and in doing this, sales for export to this State of the narrowest group or range of goods of the same class or kind as the goods being valued for which the necessary information can be provided should be examined;
  - (v) the "general expenses" referred to mean the amount to cover the direct and indirect cost of producing and selling the goods for export which are not included under subparagraph (1)(a).

8. (1) In determining the customs value under paragraph 3, there shall be added to the price actually paid or payable for the imported goods –

- (a) to the extent that they are incurred by the buyer but are not included in the price actually paid or payable for the goods the following –
  - (i) commission and brokerage, except buying commissions;
  - (ii) the cost of containers which for customs purposes are treated as being one with the goods in question;
  - (iii) the cost of packing, whether for labour or materials;
- (b) to the extent that such value has not been included in the price actually paid or payable, the value, apportioned as appropriate, for the following goods and services where supplied directly or indirectly by the buyer free of charge or at reduced cost for use in connection with the production and sale for export of the imported goods –
  - (i) materials, components, parts and similar items incorporated in the imported goods;

- (ii) tools, dies, moulds and similar items used in the production of the imported goods;
  - (iii) materials consumed in the production of the imported goods;
  - (iv) engineering, development, artwork, design work, and plans and sketches undertaken elsewhere than in the State and necessary for the production of the imported goods;
- (c) royalties and licence fees, which among other things, may include payments in respect of patents, trade marks and copyrights, related to the goods being valued that the buyer must pay either directly or indirectly, as a condition of sale of the goods being valued, to the extent that such royalties and fees are not included in the price actually paid or payable;
- (d) the value of any part of the proceeds of any subsequent resale, disposal or use of the imported goods that accrues directly or indirectly to the seller;
- (e) the cost of –
  - (i) transport of the imported goods to the port or place of importation;
  - (ii) loading and handling associated with the transport of the imported goods to the port or place of importation; and
  - (iii) insurance.

(2) No additions shall be made to the price actually paid or payable in determining the customs value except as provided in this paragraph.

(3) Additions to the price actually paid or payable shall be made under this paragraph only on the basis of objective and quantifiable data and if such do not exist, a transaction value shall not be determined under the provisions of paragraph 3.

(4) Notwithstanding subparagraph (1) (c) –

- (a) charges for the right to reproduce the imported goods in the State shall not be added to the price actually paid or payable for the imported goods in determining the customs value; and
- (b) payments made by the buyer for the right to distribute or resell the imported goods shall not be added to the price actually paid or payable for the imported goods if such payments are not a condition of the sale for exports to the State of the goods.

(5) In this paragraph, the term "buying commissions" means fees paid by an importer to his agent for the service of representing him abroad in the purchase of the good being valued.

9. (1) Charges for interest under a financing arrangement entered into by the buyer and related to the purchase of imported goods shall not be included in the customs value determined under paragraph 3:

Provided that –

- (a) the charges are distinguished from the price actually paid or payable for the goods;
- (b) the financing arrangement has been made in writing;
- (c) where required by the Comptroller, the buyer can demonstrate that –
  - (i) such goods are actually sold at the price declared as the price actually paid or payable; and
  - (ii) the claimed rate or interest does not exceed the level for such transactions prevailing in the country, where, and at the time when the finance was provided.

(2) The provisions of subparagraph (1) shall apply regardless of whether the finance is provided by the seller, a bank or other person and it shall also apply, mutatis mutandis, where customs value is determined under a method other than the transaction value.

10. Nothing in this Schedule shall be construed as a restricting or calling into question the right of the Comptroller to satisfy himself as the genuineness, truth or accuracy of any statement, document or declaration presented for customs valuation purposes.

**CUSTOMS (CONTROL AND MANAGEMENT)**

[...]

PART VIII

DUTIES, DRAWBACKS PROHIBITION AND RESTRICTIONS

**Duties**

[...]

Abatement of duty

66. (1) Subject to subsection (2) where in respect of any imported goods the Comptroller is satisfied that –

- (a) before or subsequent to their importation they have deteriorated or have been damaged, or that all or part of them have been lost or destroyed, and, in the case of lost goods, have not entered or will not enter into home use in the State; and
- (b) the carrier or insurer has made an allowance to the importer in respect of the deterioration, damage, loss or destruction,

the Comptroller shall allow such abatement of the duty chargeable on those goods as, in his opinion, the amount of the deterioration, damage, loss or destruction bears to the original value of the goods.

(2) Where duty has already been paid on goods in respect of which an abatement would be allowable under subsection (1), no payment of the amount of the abatement shall be made unless the claim is made within six months of the date of the payment of the duty.

**CUSTOMS (CONTROL AND MANAGEMENT)**

[...]

PART IX

POWERS

[...]

Security bonds

98. (1) Without prejudice to any express requirements as to security provided for by any other customs enactment, the Comptroller may, if he sees fit, require any person over the age of eighteen years to give security by bond or otherwise in such form and manner as the Comptroller may direct for the observance of any condition or restriction in connection with any assigned matter.

(2) Any bond taken for the purposes of any assigned matter –

- (a) shall be taken on behalf of the Government of the State;
- (b) may be cancelled at any time by or by the order of, the Comptroller.

(3) Notwithstanding the provisions of subsection (1) a bond may be entered into on behalf of a minor by his parent, legal guardian or guarantor.

## **CUSTOMS (CONTROL AND MANAGEMENT)**

[...]

### **PART XII**

#### **DETERMINATION OF DISPUTES**

##### **Appeal to Comptroller**

131. (1) Where the amount of duty requested by an officer is disputed by the person required to pay the amount, that person shall pay the amount but then may, before the expiration of three months from the date of payment, by notice in writing require the Comptroller to reconsider the amount of duty requested.

(2) A notice under subsection (1) shall state the grounds for disputing the amount of duty requested.

(3) The Comptroller, after reconsidering the amount of duty requested and having taken into account the grounds contained in the notice, may increase, decrease or confirm the amount, and shall notify the person who paid the amount of his decision.

##### **Customs Appeal Commissioners**

132. (1) There shall be established a tribunal of Customs Appeal Commissioners which shall consider disputes concerning duty charged under this Act.

(2) The Cabinet shall from time to time appoint by notice in the Gazette such persons as it sees fit to be Customs Appeal Commissioners (hereinafter in this Part referred to as Commissioners).

(3) The Cabinet shall by instrument in writing appoint a Chairman and Deputy Chairman, and any hearing of the Commissioner shall be before the Chairman or in his absence the Deputy Chairman and two other Commissioners.

(4) The Cabinet shall appoint a Secretary to the Commissioners and any notice or correspondence, other than decisions of the Commissioners themselves, may be issued and signed by or on behalf of the Secretary.

(5) Every decision of the Commissioners shall be given under the signature of the Chairman presiding at the hearing.

(6) At any hearing of the Commissioners, in the event of a division of opinion, the decision of the majority shall prevail.

(7) At any hearing of the Commissioners, they may –

- (a) summon to attend that hearing any person who in their opinion is or might be able to give evidence relevant to the matter being heard;
- (b) where any person is summoned to attend a hearing or is voluntarily at that hearing, examine that person on oath or otherwise;

- (c) require any person to produce any book or other documents which is in his custody or under his control and which may contain evidence relevant to the matter being heard;
- (d) have jurisdiction of a subordinate Court with respect to the enforcement of attendance of witnesses, the hearing of evidence on oath and punishment for contempt;
- (e) admit or reject any evidence adduced, notwithstanding that that evidence would or would not be admissible in any court;
- (f) postpone or adjourn that hearing;
- (g) determine the procedure to be followed at any hearing under subsection (6).

#### Appeal to Commissioners

133. (1) A person hereinafter in this Part referred to as "the appellant" notified of a decision under section 131 and aggrieved by that decision may, subject to subsection (2), appeal against that decision to the Commissioners by serving a notice of appeal on the Secretary and the Comptroller within thirty days of the notification or such longer period as the Commissioners may permit.

(2) No appeal may be made under subsection (1) unless the amount notified as the duty due by the decision of the Comptroller has been paid.

(3) A notice of appeal under subsection (1) shall be in writing and shall state –

- (a) the date of the decision of the Comptroller from which the appellant has appealed;
- (b) the name and address of the person to whom the decision appealed against was sent,
- (c) the amount of duty in dispute, and
- (d) the grounds for claiming that the amount of duty in dispute is not due and payable.

(4) At least thirty days or such shorter time as the parties may agree before the date fixed for the hearing of an appeal, the Secretary to the Commissioners shall by notice in writing, advise the Comptroller and the appellant of the time, date and place where the appeal is to be heard.

(5) The hearing of an appeal under subsection (1) shall be in public unless the Chairman presiding at that hearing shall otherwise direct.

(6) At a hearing of an appeal under subsection (1) –

- (a) the Comptroller and the appellant shall be entitled to appear in person or by representation;
- (b) the burden of proof on any matter shall lie with the appellant; and

- (c) the Comptroller and the appellant shall bear their own costs unless the Commissioners, for special cause, otherwise direct.

(7) On the hearing of an appeal, the Commissioners may increase, decrease or confirm the amount of duty due and shall notify the Comptroller and the appellant of their decision.

(8) A decision of the Commissioners under this section shall be published, except that where a direction has been given under subsection (5) that the hearing of the appeal shall be in private, such details of the decision shall be omitted as the Chairman considers necessary to preserve the privacy that it is considered necessary to protect.

#### Right of further appeal

134. (1) The Comptroller or the appellant may appeal to the High Court against a decision of the Commissioners which involves a question of law, or a question of mixed fact and law.

(2) The Comptroller or the appellant may appeal to the Court of Appeal against any decision of the High Court, being a decision on an appeal from the Commissioners, which involves a question of law, or a question of mixed fact and law.

(3) On an appeal to the High Court or to the Court of Appeal under this section, that court may –

- (a) increase, decrease or confirm the amount of duty due,
- (b) make any such other order as it thinks fit, and
- (c) make such order as to costs as it thinks fit.

#### Payment of duty after appeal

135. (1) Subject to subsection (2) where the decision of an appeal under this Part is that the amount of duty due shall be –

- (a) increased; or
- (b) decreased;

the appellant shall pay the amount of the increase to the Comptroller in the case of (a) and the Comptroller shall pay the amount of the decrease to the appellant in the case of (b) within thirty days of the decision.

(2) Where the decision referred to in subsection (1) is a decision of the Commissioners or the High Court, no amount shall be payable if, within the thirty days time limit provided by that subsection, an appeal against that decision is lodged with the High Court or the Court of Appeal, as the case may be.

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