

1. Appeal to Revenue Tribunal (RT)

- **Right to Appeal:**

Any person aggrieved by the decision of the Objection Unit may lodge an appeal to the Revenue Tribunal (RT).

- **Notice of appeal:**

An appeal shall be within **28 days** of the receipt of the decision of the Objection Unit, in accordance with Section 6 of the **Revenue Tribunal Act**.

- **Payment Requirement:**

The appellant shall pay **5% of the duty or tax** claimed, excluding penalties, as specified in the initial notice.

However, the Chairperson of the Revenue Tribunal may direct the appeal to be heard without payment where he is satisfied that failure to pay is due to "a reasonable cause."

- **Decision and Payment Notice:**

Where an agreement is reached or a decision is delivered by the Revenue Tribunal, the Registrar-General shall issue a payment notice, The appellant shall effect payment within **28 days** of the date of the notice.

- **Failure to Pay:**

Where payment is not made within the prescribed period, an **inscription of privilege** shall be enrolled in favour of the Government on all immovable property belonging to, or subsequently acquired by, the appellant, in accordance with **section 37 of the Land (Duties and Taxes) Act**.

2. Appeal to the Supreme Court

- **Eligibility:**

Any party dissatisfied with a decision of the Revenue Tribunal may appeal to the Supreme Court.

- **Procedure:**

The aggrieved party shall within **21 days** of the date of the final decision of the Tribunal give written notice of appeal to the Secretary to the Tribunal in accordance with Section 11 of the Revenue Tribunal Act.

3. Appeal to the Judicial Committee of the Privy Council

- **Final Recourse:**

Any party dissatisfied with the judgment of the Supreme Court, may appeal to the **Judicial Committee of the Privy Council**, in accordance with applicable law.

4. Refund of Overpayment

- **Amount Refundable:**

Any tax paid in excess of the amount finally **determined by the Objection Unit or the Revenue Tribunal or following an Appeal** shall be refunded to the tax payer.

- **Interest:** Refunds shall include **interest at the legal rate**, calculated from the date the payment was made to the Registrar-General's Department until the date the refund is issued.