

Commissioner General shall first seek the prior written approval of the Minister.

(2) Where the Commissioner General has decided to refrain from recovering duty or penalty or both under Subsection (1), he shall report that decision in writing to the Minister as soon as possible after the 31st December next following his decision.

(3) Where a case has been referred to him, and where he considers it appropriate, the Minister may, in writing, direct the Commissioner General to:

- (a) take such action under this Section as the Minister may deem fit; or
- (b) obtain the direction of the court upon the case.

Disputes

212. (1) If, before the delivery of imported or excisable goods from customs control, a dispute arises as to whether any or what duty is payable on those goods, the importer or excise licensee shall pay the amount demanded by the proper officer but may, not later than six months after the date of payment, file a suit in the tribunal for the determination of the matter in dispute:

Provided that for the purposes of this Section, locally manufactured excisable goods delivered prior to payment of duty under Sections 186 and 189 shall be deemed to be under customs control until duties are paid in full.

(2) If in a suit referred to in Section (1) the tribunal determines that a lesser or no amount was properly payable in respect of duty on the goods, the amount overpaid shall be repaid by the Commissioner General.

(3) Where a dispute arises as to the amount of drawback payable in respect of goods, the exporter shall receive the amount of drawback allowed by the proper officer but may, not later than six months after the date of the receipt of the drawback, file a suit in the tribunal for the determination of the matter in dispute.

(4) If in a suit referred to in Subsection (3) the tribunal determines that a greater amount was properly

payable in respect of drawback, the amount underpaid shall be paid by the Commissioner General.

(5) Where the tribunal determines that a lesser or no amount was properly payable in respect of duty, or a greater amount was properly payable in respect of drawback, no officer who has acted in good faith shall be liable to legal proceedings arising out of his determination of the amount payable in respect of duty or in respect of drawback.

PART XIII-PROVISIONS RELATING TO SECURITIES

Commissioner General may require security

213. (1) The Commissioner General may require a person to give security for the due compliance by that person with this Act and generally for the protection of the customs and excise revenue; and, pending the giving of security in relation to goods subject to customs control, the Commissioner General may refuse to permit delivery or exportation of the goods or to pass any entry in relation thereto or to issue an excise licence.

(2) For the purposes of Subsection (1) "customs and excise revenue" includes access, levy, imposition, tax or surtax imposed on goods under any written law.

General provisions relating to giving of security

214. (1) Where security is required to be given under this Act, then the security may be given to the satisfaction of the Commissioner General either-

- (a) by bond, in such sum and subject to such conditions and with such sureties as the Commissioner General may reasonably require; or
- (b) by cash deposit; or
- (c) partly by bond and partly by cash deposit.

(2) Where security is required to be given under this Act for any particular purpose, then the security may, with the approval of the Commissioner General, be given to cover any other transactions which the person giving the security may enter into within such period as