

members who shall be appointed by the Minister and who shall hold office upon such terms and conditions as the Minister may determine.

(2) The quorum for the tribunal shall be the Chairman and two other members.

(3) The Chairman of the Tribunal shall be a person with significant experience in Customs matters.

(4) Subject to subsection (5), a person may be appointed as a member under subsection (1) if the person-

- (a) is enrolled as a legal practitioner in The Gambia; and has significant experience in Customs matters;
- (b) is a member of the Association of Chartered Accountants of The Gambia and has significant experience in Customs matters;
- (c) has previously been engaged as a Customs officer with significant technical and administrative experience in Customs matters; or
- (d) has special knowledge, experience, or skills relevant to the functions of the Customs Tribunal.

(5) The following persons shall not be appointed as a member under subsection (1)-

- (a) a person currently engaged as a revenue or Customs officer;
- (b) a person who has been convicted of an offence, or has been liable for a penalty, under this Act or any revenue law; or
- (c) a person who is an undischarged bankrupt.

(6) A member appointed under subsection (1) is appointed for a term of five years and is eligible for re-appointment.

(7) The Chairman of the Tribunal shall hold that office until he or she resigns from the office of Chairman or is removed under the provisions of subsection 8.

(8) A member appointed under Subsection (1) ceases to be a member on-

- (a) becoming an undischarged bankrupt;
- (b) being removed by the Minister by notice in writing, for inability to perform the duties of office or for proven misconduct; or
- (c) resigning by notice in writing to the Minister

(9) A member appointed under subsection (1) may be removed from office under paragraph (b) of subsection (8) only if the question of the member's removal has been referred to a Committee appointed under subsection (10) and the committee has recommended to the Minister that the member ought to be removed from office.

(10) If the Minister is of the opinion that a member appointed under subsection (1) should be removed from office under Paragraph (b) of subsection (8), the Minister shall appoint a committee consisting of a Chairperson and not less than two other members selected by the Chief Justice of The Gambia from among persons who hold or have held judicial office.

(11) The committee appointed under Subsection (10) shall enquire into the matter within 90 days or such further period as may be extended and report to the Minister with a recommendation as to whether the member ought to be removed from office.

Procedure of Appeals

263. (1) A person shall, before filing an appeal with the Tribunal, deposit with the Commissioner General the full duty assessed under Section 176.

(2) Any duty deposited with the Commissioner General under Subsection (1) shall, where the decision of the Tribunal or High Court, as the case may be, is in favour