

"Accredited user" means a person conditionally approved by the Commissioner General under the provisions of this Act to use simplified procedures and operate in an environment of reduced intervention in the movement of goods, having satisfied the Commissioner General on meeting the criteria identified as necessary to ensure the trader's compliance with Customs Law.

"Act" means the Customs and Excise Act;

"Agent", includes a person who is-

- (a) authorised in writing to act for or in the place of another in the transaction of business with the customs;
- (b) appointed by the Commissioner General to act for another for the purpose of collecting duty; or
- (c) appointed by the commissioner General to perform some of his functions under the Act.

"Aircraft" includes every description of craft used in aerial navigation;

"Approved" means approved by the Commissioner General;

"Approved place of loading" and "approved place of unloading" means respectively any quay, jetty, wharf or other place, including any part of a port or customs airport, appointed by the Commissioner General by notice in the Gazette to be a place where goods may be loaded or unloaded;

"Authority" means the Gambia Revenue Authority as defined under Section 3 of the Gambia Revenue Authority Act 2004;

"Beer" includes ale, stout and any other description of beer and any liquor, including beer substitute, which is produced as a result of the alcoholic fermentation of an extract derived from barley malt, a cereal grain, starch or saccharine matter and hops or hops substitute, in potable water with other suitable ingredients and which contains more than two per centum of proof spirit but does not include-

- (a) intoxicating liquor as defined in the Traditional Liquor Act; or
- (b) any kind of beer which the Minister may, by order in the Gazette exclude from the provisions of this Act;

"Boarding station" means a place appointed by the Commissioner General by notice in the Gazette to be a place for aircraft or vessels arriving at or departing from a port or place to bring to for the boarding by or the disembarkation of officers;

"Bonded factory" means the premises licensed by the Commissioner General for the manufacture of goods for export under bond;

"Bonded warehouse" means a warehouse licensed by the Commissioner General under Section 75 for the deposit of dutiable goods on which duty has not been paid and which have been entered to be warehoused and includes a duty free shop;

"Brewer" means the holder of a valid licence to brew beer under Section 132;

"Buying commission" means fees paid or payable by an importer to his agent for the services of representing the importer in the purchase of the goods being appraised;

"By authority" means by the authority of the Commissioner General or of any officer doing his duty in the matter in relation to which the expression is used;