

"Cargo" includes all goods imported, exported or carried coastwise in an aircraft, vessel or vehicle other than goods which are required as stores for consumption or use by or for that aircraft, vessel or vehicle, its crew and passengers and the bona fide personal baggage of the crew and passengers;

"Cargo declaration" means information submitted prior to or on arrival or departure of a means of transport engaged in a commercial movement of goods that provides the particulars required by the Customs relating to cargo brought to or removed from the Customs territory;

"Carriage coastwise" has the meaning assigned to it by Section 123;

"Central Bank" means Central Bank of The Gambia established under the Central Bank of The Gambia Act of 2005;

"Cess" means a tax or levy;

"Cigar" means a cigar, cheroot or cigarillo prepared from tobacco;

"Cigarette" means a cigarette prepared from tobacco and includes any form of tip and the paper thereof;

"Code of conduct" means the code of Regulations governing the conduct of staff of the Authority;

"Commissioner General" means the Commissioner General appointed under Section 9(1) of The Gambia Revenue Authority Act 2004;

"Compounded spirits" means spirits which have been distinctly altered in character by reinstallation with, or by the addition of, flavouring matter or other materials or ingredients; and "to compound" means to prepare compounded spirits;

"Computed value" in relation to any goods, means the value of such goods determined in accordance with method 6 set out in the Seventh Schedule;

"Concessional loan" means a loan with at least thirty-five per cent grant element;

"consignee" means the person to whom goods are consigned;

"Consignor" means the person which, by contract with a carrier, consigns or sends goods with the carrier, or has them conveyed by him or her;

"Correspondence" means any letter, facsimile, telex, telegram, electronic mail or any other form of written communication;

"Countervailing duty" means a specific duty levied for the purposes of setting a subsidy bestowed directly or indirectly upon the manufacture, production or export of that product;

"Country of export", in relation to any goods, means the country from which such goods are shipped to The Gambia;

"Country of origin" means the country in which the product is obtained or where the last process of manufacture has been performed;

"Country of importation" means any country or customs territory into which goods are imported;

"Customs" or "the customs" means the Customs Administration of The Gambia being that part of the Gambia Revenue Authority charged with the responsibility of performing the functions set down in this Act;

"Customs airport" means an airport appointed by the Commissioner General by notice in accordance with Section 15 to be an airport for the purpose of this Act;