

"document" include magnetic tapes, disc and microfilms;

"Domestic", in relation to an article, means an article normally used in the household;

"Drawback" means a refund of all or part of any import duty paid in respect of goods exported or used in a manner or for a purpose prescribed as a condition for granting drawback;

"Dry port" means any place designated by The Commissioner General for the temporary deposit of goods pending Customs clearance which is remote from the place of entry of the goods into the National territory;

"Dumping duty" means a duty imposed by an order made under Section 171;

"Dutiable goods" means goods chargeable with duty under this Act;

"Duty" includes excise duty, import duty, export duty, levy, cess, imposition, tax or surtax imposed on goods, services and gaming takings under this Act;

"Duty free shop" means a room or premises situated in a port and licensed by the Commissioner General for the deposit of dutiable goods on which duty has not been paid and which have been entered to be warehoused for use as ship stores or for sale to passengers departing to places outside The Gambia;

"ECOWAS" means Economic Community of West African States;

"EDI" means electronic data interchange;

"Excisable goods" means goods manufactured in The Gambia or imported into The Gambia on which an excise duty is imposed under this Act;

"Factory" means any premises on which a person is licensed to:

- (a) manufacture and store excisable goods;
- (b) use excisable goods in other manufacture;

"Feints" means spirits conveyed into a receiver in a distillery entered under this Act as a feints receiver;

"Foreign port" means a place beyond the boundaries of The Gambia;

"Gazette" means the National Gazette of The Gambia;

"Generally accepted accounting principles" means the broad guidelines or detailed procedures of accounting for the time being generally accepted in a country;

"Goods" includes all kinds of articles, wares, merchandise and livestock, and currency where any such goods are sold under this Act, the proceeds of sale;

"Goods of the same class or kind" means goods which fall within a range of goods produced by a particular industry or industrial sector and includes identical or similar goods;

"Goods under drawback" means goods in relation to which a claim for drawback has been or is to be made under Section 202;

"Government warehouse" means a place provided by the Government for the deposit of dutiable goods on which duty has not been paid and which have been entered to be warehoused;

"Gravity" in relation to a liquid means the ratio of the weight of a volume of the liquid to the weight of an equal volume of distilled water, the volume of each