

liquid being computed as at 15.55 degrees centigrade; and where the gravity of a liquid is expressed as a number of degrees that number shall be such ratio multiplied by one thousand;

"Green channel" means that part of exit from any customs arrival area where passengers arrive with goods in quantities or values not exceeding those admissible;

- (i) are the same in all respects, including physical characteristics, quality, and reputation with the goods being appraised, minor differences in appearance notwithstanding,
- (ii) are produced in the same country as the goods being appraised, and
- (iii) were produced by or on behalf of the person by or on behalf of whom the goods appraised were produced, but does not include imported goods where engineering, development work, design work, plans or sketches undertaken in The Gambia were supplied, directly or indirectly, by the purchaser of those goods free of charge or at a reduced cost for use in the production and sale for export of those goods;

"Import" means to bring or cause to be brought into The Gambia from a foreign country;

"Importer" means the owner or the person for the time being possessed of or beneficially interested in any goods at and from the time of the importation thereof until the same are duly delivered out of the control of the proper officer, and also any person who signs any document relating to any imported goods required by the Customs Laws to be signed by an importer;

"Import duty" means duty imposed on goods imported into The Gambia and specified in the First Schedule;

"Industrial", in relation to an article, means that the article has been shown to the satisfaction of the Commissioner General to be made for use solely or principally as industrial apparatus, plant or machinery, or as a specialized part thereof;

"Licence" means a valid licence issued under this Act;

"Low wines" means spirits of the first extraction conveyed into a receiver in a distillery entered under this Act as a low wines receiver;

"Manufacture" includes-

- (a) the production of excisable goods;
- (b) any intermediate or uncompleted process in the production of excisable goods;
- (c) the distilling, rectifying, compounding or denaturing of spirits;
- (d) the production of goods for export under bond;

"Manufactured tobacco" means tobacco made up-

- (a) ready for smoking in a pipe, other than tobacco made up by the grower without the use of machinery;
- (b) ready for use in the making of cigarettes or cigars; or
- (c) in the form of cake, plug, roll or stick;

"Manufacturing under bond" means a facility extended to manufacturers to import plant, machinery, equipment and raw materials tax free, for exclusive use in the manufacture of goods for export the production of goods under a licence issued under Section 83;

"Master" means a person for the time being having or taking charge or command of an aircraft or vessel;

"Materials" means goods from which excisable goods are capable of being manufactured and any residue from a process of manufacture;

"Methylated spirits" means spirits denatured in accordance with a formula prescribed by regulations