

for methylated spirits;

"Minister" means the Minister responsible for Finance and Economic Affairs;

"Name" includes the registered mark of an aircraft, vessel or vehicle;

"Night" means the period between six o'clock in the afternoon of any day and six o'clock in the forenoon of the following day;

"Non-preferential rules of origin" means specific provisions developed by national legislation to determine origin of goods for the purposes of any other measures related to trade other than preferential market access;

"Officer" includes any person, other than a labourer, employed in the service of the customs or for the time being performing duties in relations to the customs, as well as any person acting in their aid; and any person acting in the aid of an officer acting in the execution of his office or duty shall be deemed to be an officer acting in the execution of his office or duty;

"Official aid funded project" means a project funded by means of a grant or concessional loan in accordance with an agreement between the Government of The Gambia and any foreign government, agency, institution, foundation, organization or any other aid agency;

"Opaque beer" means a potable beer liquor derived from the fermentation of a mash of cereal grain or vegetable or grain or vegetable products with or without addition of sucrose or honey and which contains not less than two and a half per centum of absolute alcohol by volume;

"Original gravity", in relation to a liquid, means its gravity before fermentation;

"Owner" in respect of any goods, aircraft, vessel, vehicle, plant or other thing, includes a person (other than an officer acting in his official capacity) being or

holding himself out to be the owner, manufacturer, licensee, importer, exporter, consignee, agent, or the person in possession of, or beneficially interested in, or having control of, or power of disposition over, the goods, aircraft, vessel, vehicle, plant or other thing;

"Package" includes every means by which goods for conveyance may be cased, covered, enclosed, contained or packed;

"Place of discharge" means the seaport, airport, freight terminal, or other place at which the goods (cargo) are loaded on to the means of transport being used for their carriage from the Customs territory;

"Place of loading" means the seaport, airport, freight terminal, or other place at which the goods (cargo) are loaded on to the means of transport being used for their carriage from the Customs territory.

"Plant" includes utensils, presses, machinery, mills, implements, appliances and fittings;

"Point of sale" in respect of excisable goods manufactured in The Gambia, means the point of delivery of the goods from the excise stockroom in an open market sale between buyer and seller independent of each other;

"Port" means a place, whether on the coast or elsewhere, appointed by the Commissioner General by notice in accordance with Section 15, subject to any limitations specified in the notice, to be a port for the purpose of this Act; and, in relation to aircraft, a port means a customs airport;

"Port or place of export" means the place in the country of exportation where the goods in question-

- (a) are placed on board any means of transport which conveys them from or across the border of that country; or
- (b) if they are means of transport moving under their own power, finally leave that country for The Gambia.