

"Postal article" includes any letter, postcard, newspaper, book, document, pamphlet, pattern, sample packet, small packet, parcel, package or other article whatsoever in course of transmission by post;

"Post Office" means The Gambia Post Office established under the Gambia Postal Services Corporation Act 2005;

"Preferential rules of origin" means the specific provisions, developed from principles established by national legislation or international agreements to determine the origin of goods, for the purpose of preferential market access;

"Premises" includes any building, house, room, or place;

"Price actually paid or payable" means the total payments made or to be made by a buyer to or for the benefit of a seller of imported goods which are the subject of a customs valuation;

"Prohibited goods" means goods the importation, exportation, or carriage coastwise of which is prohibited under the provisions of this Act or any other written law;

"Proper officer" means a customs officer whose right or duty it is to require the performance of, or to perform, the act referred to;

"Rebate" means a reduction or diminishment of charge for duty;

"Rectifier" means a person holding a licence to rectify spirits under Section 132; and "to rectify" means to redistill spirits removed from a spirits receiver for the purpose of purifying or adding flavour;

"Rectifier's warehouse" means a place of security provided by a rectifier and approved by the Commissioner General under Section 142;

"Red channel" means that part of the exit from any

customs arrival area where passengers arrive with goods in quantities or values exceeding passenger allowance;

"Refinery" means a bonded warehouse licensed by the Commissioner General for the treatment of oils;

"Refund" means the return or repayment of duties already collected;

"Registered user" means person authorised to access the Customs computerise system;

"Regulations" includes rules and any subsidiary legislation made under this Act;

"Remission" means the waiver of duty or refrainment from exacting of duty

"Restricted goods" means goods the importation, exportation or carriage coastwise of which is prohibited, save in accordance with conditions regulating it, and goods the importation, exportation or carriage coastwise of which is in any way regulated by or under this Act or any other written law;

"Revenue officer" means any person employed by the Authority in any capacity whatsoever;

"similar goods" means goods which have similar-

- (a) characteristics;
- (b) components;
- (c) quality and reputation;

which make them commercially interchangeable in the performance of functions;
or removal of any goods;

"Specially denatured spirits" means spirits denatured in accordance with a formula prescribed by regulations for specially denatured spirits;

"Spirits" means spirits of any description and includes all liquor mixed with spirits and all mixtures and