

compounds or preparations made with spirits, but does not include denatured spirits;

"Still" includes any part of a still;

"Sufferance wharf" means a place, other than an approved place of loading or unloading, at which the Commissioner General may, subject to such conditions as he may either generally or in any particular case impose, allow goods to be loaded or unloaded;

"Sufficient information" in relation to the determination of any amount, difference or adjustment, means objective and quantifiable information that establishes the accuracy of the amount, difference or adjustment;

"Sugar", for the purpose of the Fifth Schedule, means sugar of any description, finished, or unfinished, and any product of any sugar manufacturing operation containing saccharine matter, but does not include glucose, jaggery, molasses, sugar candy or exhausted sugarcane pulp, nor does it include brown sugar made by a person, and a plant and in premises, approved by the Minister, in the manufacture of which neither a vacuum pan nor a vacuum evaporator has been employed;

"Smuggling" means the importation, exportation or carriage coastwise, or the removal from or into The Gambia of goods with intent to defraud the customs, or to evade any prohibition of, restriction on regulation or condition as to, importation, exportation, carriage coastwise

"Suspended duty" means a duty specified in the Second Schedule;

"Tariff description" means the description of goods in the third column of the First Schedule;

"The price paid or payable", in relation to the sale of goods for export to The Gambia, means the aggregate of all payments made or to be made, directly or indirectly, by the purchaser to or for the

benefit of the vendor;

"Tonne" means a metric tonne of 1,000 kilograms;

"Tons register" means the tons of a ship's net tonnage as ascertained and registered according to the tonnage regulations of The Gambia Maritime Administration Act 2006, or in the case of a ship which is not registered under that Act, ascertained as if it were so registered;

"Transaction value" means the price paid or payable for imported goods, as determined in accordance with the Seventh Schedule;

"Transire" means a certificate of clearance issued to any person under Section 126 of this Act to carry goods coastwise or to transfer goods;

"Trans-shipment" means the movement, either directly or indirectly, of goods from an aircraft, vessel or vehicle arriving in The Gambia from a foreign place, to an aircraft, vessel or vehicle departing to a foreign destination;

"Transit" means the movement of goods imported from a foreign place through The Gambia to a foreign destination;

"Transit warehouse" means a building appointed by the Commissioner General by notice in accordance with Section 15 for the deposit of goods subject to customs control;

"Tribunal" means the Customs Tribunal established under Section 261.

"Unaccompanied baggage" means baggage or parcels containing personal or other goods which were consigned as unaccompanied and manifested as cargo;

"User agreement" means the written agreement entered into between the registered user of the system of transferring data to and from Customs