

place, then, in relation to each port or place within The Gambia at which it may arrive, it shall be deemed to have arrived from a foreign port or place;

- (f) where an aircraft, vessel or vehicle proposes to depart from The Gambia to a foreign port or place, then, in relation to each port or place within The Gambia from which it may depart, it shall be deemed to be departing there from to a foreign port or place;
- (g) a reference to The Gambia, shall be deemed to include a reference to an installation within the meaning of the Territorial Sea and Contiguous Zone Act, whether or not situated within the territorial waters;
- (h) a reference to producing goods shall include a reference to growing or manufacturing goods and to the application of any process in the course of producing goods;
- (i) every act, matter or thing required or authorized by this Act to be done or performed by, with, to or before the Commissioner General shall be deemed to be so done or performed if done or performed by, with, to or before an officer appointed by the Commissioner General for that purpose;
- (j) every person employed on a duty or service relating to the customs by order, or with the concurrence, of the Commissioner General shall be deemed to be the proper officer for that duty or service; and every act required by law at any time to be done by, with, to or before a particular officer nominated for that purpose shall be deemed to be so done if done by, with, to or before any person appointed by the Commissioner General to act for that particular officer;
- (k) customs warehouse rent payable in respect of goods stored or deposited in a customs warehouse shall be deemed to be duty over and above the import duties chargeable in

accordance with the First Schedule.

Interpretation of Tariff Classification

(3) The interpretation of the First Schedule shall be governed by the following principles-

- (a) the titles of Sections, chapters and sub-chapters are provided for ease of reference only; and for legal purposes classification shall be determined according to the terms of the heading and tariff descriptions and any relative Section or chapter notes and, where the headings or notes do not otherwise require, according to the following provisions of this Subsection;
- (b)(i) a reference in a tariff description to an article shall be taken to include a reference to that article whether incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article; and such a reference shall also be deemed to include reference to that article complete or finished, or falling to be classified as complete or finished by virtue of this Subsection, whether imported, unassembled or disassembled;
- (ii) where parts of an article are separately imported the Commissioner General may apply subparagraph (i) to those parts;
- (iii) a reference in a tariff description to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances, and any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance; however classification of goods consisting of more than one material or substance