

those articles, except in so far as the contrary intention appears from the wording of the tariff description;

(i) where goods are classified according to their use either by way of general description of their use or by reference to the use intended on importation or clearance through customs, the conditions of use shall not be taken to be fulfilled unless at the time of importation or clearance the intended direct use is proved to the satisfaction of the Commissioner General;

(j) where an alternative rate of duty is shown, the rate chargeable is that which results in the higher duty charge.

(4) For the avoidance of doubt, the provisions of the First Schedule with respect to-

(a) tariff descriptions and the classification of goods;

(b) units of quantities

and the rules of interpretation set out in Subsection (3) shall apply to the Second, the Fourth and the Fifth Schedules.

PART II – ADMINISTRATION

3. (1) The management and administration of Customs, the imposition and collection of duties and taxes on imports and exports, the application of Customs controls and other matters connected therewith falls to the Gambia Revenue Authority under the provisions of the Gambia Revenue Authority Act 2004, hereinafter referred to as the Revenue Authority Act.

(a) subject to the general super-vision of The Commissioner General, the Commissioner of Customs is responsible for the day to day administration of Customs;

(b) The Commissioner General, Commissioner of Customs and other revenue officers as may be required for the purpose of this Act, shall be appointed in accordance with the provisions of the GRA Act.

(c) The Commissioner General and all revenue officers appointed and authorised by him shall perform the duties assigned to them and exercise the powers conveyed to them under this Act.

(2) The Commissioner General may authorize any officer to exercise any of the powers conferred by this Act upon him subject to such limitations as the Commissioner General may think fit.

(3) An officer who is appointed to a permanent office or employment in the Customs Department of the Gambia Revenue Authority shall, on his appointment adhere to the provisions of Section 13 of the Gambia Revenue Authority Act 2004 regarding the Code of Secrecy and shall be required to make a declaration in the form set out in the tenth Schedule of this Act.

4.(1) In the exercise of their duties and powers Customs Officers shall always wear and display clearly their Gambia Revenue Authority photo identity card signed and authorised by the Commissioner General, clearly identifying that they are officers of the Customs & Excise Department .

(2) Officers must always clearly identify themselves as Customs Officers whenever they start any action in the exercise of their duties.

(3) Customs Officers on duty shall at all times wear the uniform designated by the Commissioner General except when exempted to do so for religious and or operational reasons.

5. The Commissioner General shall in relation to the Customs activity and functions mentioned in this Act-

Uniform and
identification
cards

Financial and
other
accountability