

when the goods are brought to a port or place for exportation until exportation;

- (d) all goods subject to restriction on exportation from the time the goods are brought to a port or place for exportation until exportation;
- (e) all goods which are with the permission of the proper officer stored in a customs area pending exportation;
- (f) all goods on board an aircraft or vessel whilst within a port or place in The Gambia;
- (g) all dutiable goods and excisable goods on which duty has not been paid;
- (h) all seized goods and all goods under a notice of seizure;

(2) Where any goods are subject to customs control then-

- (a) any officer may at any time examine those goods; and
- (b) except by authority or in accordance with this Act, no person shall interfere in any way with those goods: -

Provided that the Commissioner General may, permit the assembly of any vehicle, machinery or part processing of any other goods if he is satisfied that the vehicle, machinery or other goods will not lose their identity after the assembly or part processing.

(3) Where goods are subject to customs control, the Commissioner General may permit the owner of those goods to abandon them to the customs; and on abandonment the goods may, at the expense of the owner thereof, be destroyed or otherwise disposed of as the Commissioner General may direct and the duty thereon shall be remitted or refunded, as the case may be.

(4) A person who contravenes Subsection (2) (b) shall be guilty of an offence and liable to a fine not exceeding twenty thousand Dalasis or to imprisonment for a term not exceeding three years, or both, and any goods in respect of which the offence has been committed shall be liable to forfeiture.

*Liability for loss etc. through negligence of officer*

19. Where loss or damage is occasioned to goods subject to customs control or to plant in a factory through the wilful or negligent act of an officer, then an action shall lie against the Commissioner General or that officer in respect thereof.

*Use of information technology in Customs processes*

20. The Commissioner General may use computers and other electronic solutions in the exercise of Customs control, including-

(a) the registration of receipt, processing and reconciliation of declarations received including those declarations made in respect of-

- (i) means of transport entering and exiting the country or moving internally;
- (ii) goods which are imported or exported or are in transit, including those delivered into or from a Customs warehouse or any other place of storage under the control of Customs; and

(iii) International travellers;

(b) the calculation, registration and accounting by Customs of duties and taxes due, or where applicable those to be suspended, remitted or exempted;

(c) the accounting for the receipt, storage, clearance and delivery of goods in a Customs warehouse or any other place of storage under the control of Customs;

(d) the accounting and control of the processing or manufacture of any goods under a special