

other person or be compromised in any other way.

(4) Where digital signatures are compromised, the licensed user must immediately report the facts and circumstances to The Commissioner General in writing.

(5) Where an electronic communication is received with an authentic digital signature attached and it is acknowledged by Customs, the sending of the communication shall be attributed to the person to whom the digital signature was assigned, unless a report has already been received in terms of subsection (4)

(6) An electronic communication sent to Customs under the terms of subsection (5) which is in the form of a Customs declaration including separate declaration of value or submission of cargo manifest, it shall have the same force and effect in law as a written declaration made and signed by the person to whom the digital signature was assigned.

Acknowledgment of receipt of electronic data

29. (1) The user agreement will specify which electronic messages must be acknowledged by the recipient and the time form and manner of such acknowledgements. In particular the presentation of any form of electronic declaration will be acknowledged by Customs when it has been received and verified by them as being in the correct format.

(2) Where acknowledgement of the electronic message is obligatory, the electronic communication will be deemed not sent unless the acknowledgement is received within the time agreed upon.

Use, exchange and confidentiality of electronic data

30. (1) Customs has the right to retain the information and data captured within its electronic applications and to use for the purpose of executing its statutory functions under the terms of this Act and supplementary legislation.

(2) Customs also has the right, whenever it judges that it is necessary, legally due or requested, to exchange which information with-

(a) other legally approved institutions under the

terms of international conventions and agreements legally ratified, and

(b) other legally approved institutions in The Gambia.

(3) With regard to the exchanges referred to in subsections (1) and (2), Revenue officers are obliged to maintain professional secrecy related to any facts, information, data and documents which have been supplied to Customs in good faith including that which are presented-

(a) in compliance with any legal obligations under the terms of the Customs laws;

(b) under the terms of any international convention, or

(c) under the terms of any national legislation or institutional agreement signed by the respective heads.

(4) The obligation of maintaining professional secrecy applies particularly to any facts, information, data and documents received, either directly or indirectly, from external trade operators, transporters, operators of Customs designated places including ports, airports, terminals and warehouses, or their respective representatives or agents.

(5) The national institutions which receive the data and information under the terms of Subsections (1) are equally bound under the rules of secrecy set down in this Section.

(6) All international conventions and agreements permitting the exchange of data under the terms of Subsection (1) must contain a clause which ensures the application of the rules of secrecy by the receiving State in the terms set out in this Section.

Exceptions to secrecy

31. (1) Nothing in Section 30(3) prevents the disclosure of any document or information to-

(a) the Customs Tribunal or any court in relation to proceedings under this Act;