

- (b) a person in the service of the Government of The Gambia in a revenue or statistical department, if the disclosure is necessary for the performance of the person's official duties;
- (c) the Auditor General or any person authorised by the Auditor General, if the disclosure is necessary for the performance of official duties;
- (d) to the competent authority of the Government of another country with which The Gambia entered into a Customs Treaty to the extent permitted under that Treaty;
- (e) any person where the disclosure of the facts, information, data or documents that has been expressly authorized by the person or entity that had provided them;

(2) A person who receives a document or information under Subsection (1) is required to keep the document or information secret as specified in Subsection (1), except to the minimum extent necessary for the purpose for which the disclosure is permitted.

(3) A person who contravenes this Section commits an offence and is liable on conviction to a fine not exceeding twenty thousand Dalasis or imprisonment for a term not exceeding one year, or to both the fine and imprisonment.

(4) In this Section, persons includes any person who is a former revenue officer and any person employed by the Government and attached to the Authority in any capacity whatsoever.

Unavailability of computer systems

32. (1) Wherever, a computer system is inoperative, a registered user or Customs cannot transmit or receive an electronic communication required for purposes of this Act, the registered user and Customs shall communicate with each other by paper document.

(2) The user agreement will specify the nature and, where necessary, the formats of the paper documents to be used, according to the circumstances of the case.

(3) The Commissioner General may at any time demand, from any licensed user who previously transmitted any electronic communication under the terms of this part, the submission of any original document required to be produced under any of the provisions of this Act and supplementary legislation.

Unlawful uses of computer systems

33.(1) Any person who, other than the registered user of an electronic signature who uses such signature in any electronic communication to Customs for any purpose under this Act without the consent and written authority of such registered user, shall be guilty of an offence.

(2) Any person who, for the purpose of presenting any declaration or statement to Customs or for communicating to Customs under the terms of this Act, dishonestly or fraudulently-

- (a) makes or causes to be made a false electronic record or a part of an electronic record;
- (b) makes or causes to be made a false entry or statement in such electronic record;
- (c) signs or causes to be signed an electronic record;
- (d) executes or causes to be executed an electronic record;
- (e) transmits or causes to be transmitted any electronic record containing false information or statements;
- (f) affixes or causes to be affixed any digital signature on any electronic record;
- (g) alters or causes to be altered any electronic record in any material part thereof it had been made, executed or affixed with digital signature;

shall be guilty of an offence under this Act.

Accreditation of

34. (1) The Commissioner General may where he