

otherwise provided in a regulation, present to Customs a computerised manifest in a prescribed form duly signed by the owner or an agent 24 hours before arrival, and in the case of the normal manifest 24 hours after arrival

(2) The report shall show separately goods which are in transit, goods for transshipment, goods which are to remain on board for other ports in The Gambia and goods for re-exportation on the same aircraft or vessel.

(3) Persons in charge of any aircraft carrying cargo originating from outside the country, or their agents, must present to Customs the same information referred to in subsection (1), up to 2 hours before the arrival of the respective aircraft.

(4) The copies of the manifest referred to in subsection (1) will be attributed with a unique reference number, referred to as "the rotation number" in accordance with instructions given by the Commissioner General.

(5) The Commissioner General shall verify the format of the electronic copy and in case it does not comply with instructions given it will be rejected, with written justification of the reasons for rejection.

(6) Any electronic manifests rejected must be corrected and returned to the Commissioner General within 24 hours.

(7) When manifests are rejected the Commissioner General may delay the authorisation for commencement of discharge up to the period of delay resulting from the rejection, where it has had insufficient time to process the electronic copy.

(8) In the case of consolidated or groupage cargo the identification or reference details of the master and respective "house" bills of lading or similar must be indicated in the information provided.

(9) Where any part of the means of transport is made available to independent transporters who generate their own bills of lading, or equivalent documents,

these independent carriers will be obliged to provide supplementary information as instructed by The Commissioner General.

(11) The proper officer may permit the master or agent of an aircraft or vessel to amend an obvious error in the report, or to supply an omission, which in the opinion of the proper officer results from accident or inadvertence, by furnishing an amended or supplementary report in the prescribed manner.

(12) A master or agent of any aircraft or vessel who-

- (a) fails to make report in accordance with this Section;
- (b) makes a report of which any of the particulars contained therein is false; or
- (c) except with the knowledge and consent of the proper officer, causes or permits bulk to be broken contrary to this Section; or
- (d) except with the knowledge and consent of the proper officer, at any time after arrival causes or permits any goods to be staved, destroyed, or thrown over-board, or any packages to be opened,

shall unless, the contravention is explained to the satisfaction of the proper officer, be guilty of an offence and shall incur penalty of twenty-five thousand Dalasis for each offence and all goods not duly reported shall be forfeited.

45.(1) The master or agent of an aircraft or vessel-

- (a) shall answer fully and immediately all questions relating to the aircraft or vessel, its cargo, stores, baggage, crew and passengers which may be put to him by the proper officer;
- (b) shall produce all books and documents in his custody or control relating to the aircraft or vessel, its cargo, stores, baggage, crew

Master to answer questions, etc.