

and passengers which the proper officer may require;

- (c) shall, before any person, unless permitted to do so by the proper officer, disembark, deliver to the officer who boards the aircraft or vessel on arrival at a port or place, a correct list in the prescribed form containing separately the names of the passengers disembarking and of those remaining on board the aircraft or vessel, and also, if required by the officer, the names of the master and of each officer and member of the crew; and
- (d) shall, if required, deliver to the proper officer at the time of making report, the clearance, if any, of the aircraft or vessel from the port or place from which the aircraft or vessel has arrived.

(2) A master or agent who contravenes this Section shall be guilty of an offence.

Goods in transit warehouse, etc., deemed in aircraft or vessel

46.(1) Goods which have been unloaded and landed into a transit warehouse or a customs area shall be deemed to be still in the importing aircraft or vessel until they are delivered from the transit warehouse or customs area; and so long as they remain therein the owners or agents of the aircraft or vessel shall continue to be responsible therefore as if the goods had not been removed from the aircraft or vessel, and the owners or agents shall be liable for payment of duty thereon if the goods are not subsequently delivered or otherwise accounted for to the satisfaction of the proper officer or for reshipment or destruction of any such goods which are condemned while still in the dry port or inland transit warehouse-

Provided that-

- (a) where the owners or agents of the aircraft or vessel fail to pay any duties or taxes in respect of any goods under this Subsection, the Commissioner General shall require the transit warehouse operator to pay such duties

or taxes in full; and

- (b) where owners or agents of an aircraft or vessel fail to meet the cost of reshipment or destruction of any goods condemned as aforesaid, the operator of the transit warehouse bears the cost.

(2) The owner or agent of an aircraft or vessel who fails to account for any of the goods deemed to be in the importing aircraft or vessel under Subsection (1) to the satisfaction of the proper officer, within such period as may be prescribed or such further period as the proper officer may allow, shall be guilty of an offence.

(3) The owner or agent of an aircraft or vessel, or as the case may be, the operator of a dry port or inland transit warehouse who fails to meet the cost of reshipment or destruction of any condemned goods pursuant to Subsection (1) shall be guilty of an offence.

Goods reported to be unloaded

47. Where goods reported for discharge at a port or place specially allowed by the proper officer are not duly unloaded and deposited in a transit warehouse or a customs area, then the master or agent of the aircraft or vessel shall, unless he explains to the satisfaction of the proper officer, be guilty of an offence and shall be liable to pay the duty due thereon.

Master of wreck, etc., to report

48. (1) When an aircraft or vessel is lost or wrecked or is compelled to land or bring to within The Gambia owing to accident, stress of weather or other unavoidable cause, the master or agent of the aircraft or vessel shall with all reasonable speed make report of the aircraft or vessel and of its cargo and stores to the nearest officer or administrative officer.

(2) Where an aircraft or vessel is found abandoned within The Gambia, then unless the master or agent thereof satisfies the Commissioner General that all the provisions of this Act in relation to the aircraft or vessel and its cargo and stores have been complied with, the aircraft or vessel and its cargo and stores shall be