

liable to forfeiture.

(3) A master or agent who contravenes subsection (1) shall be guilty of an offence under this Act.

Arrival overland

49. (1) A person, whether or not in charge of a vehicle and whether or not the vehicle may be conveying goods which are dutiable, arriving overland at a border of The Gambia from a place outside The Gambia shall not, except where otherwise permitted by the proper officer, enter The Gambia at any place other than at a port or place appointed under Section 15 and shall before unloading or disposing of any vehicle or goods-

- (a) report his arrival to the officer stationed at the port nearest to the point at which he crossed the border
- (b) furnish on the prescribed form such information as may be required concerning any vehicle and goods;
- (c) make and subscribe a declaration as to the truth of all particulars contained in the form;
- (d) fully and immediately answer all relevant questions put to him by the proper officer;
- (e) produce all consignment notes or other relevant documents demanded of him by the proper officer; and
- (f) save as otherwise provided in this Act make due entry of the vehicle and goods.

(2) No vehicle or goods to which this Section applies shall be removed from a customs area until after due entry thereof has been made or until permission for removal has been granted by the proper officer.

(3) The Commissioner General may, subject to such conditions as may be specified, exempt any person or class of persons from the provisions of this Section.

(4) A person who contravenes this Section shall be guilty of an offence and any goods in respect of which the offence has been committed shall be liable to

forfeiture.

Unloading and removal of cargo, etc.

50. (1) Subject to this Act, save with the written permission of the proper officer and subject to such conditions as he may impose no goods shall be unloaded -

- (a) from an aircraft or vessel arriving from a foreign port or place unless the goods have first been duly entered;
- (b) or removed from an aircraft or vessel arriving from a foreign port or place at any time whatsoever except as prescribed by the Commissioner General; and
- (c) from an aircraft or vessel arriving from a foreign port or place except at an approved place of unloading or at a sufferance wharf.

Provided that-

- (i) goods may be unloaded from the aircraft or vessel into another vessel in order to be landed; and in that case the goods shall be taken directly to and landed without delay at an approved place of unloading or at a sufferance wharf; or
  - (ii) with the permission of the proper officer and subject to such conditions as he may impose, goods reported for re-exportation by another aircraft or vessel may be unloaded into another aircraft or vessel pending re-exportation;
- (d) all goods which have been unloaded or landed shall be conveyed to a customs area and, if the proper officer so requires, shall be deposited in a transit warehouse or in a customs warehouse:

Provided that goods which the proper officer may consider to be unsuited for storage in a transit warehouse or a customs warehouse