

Provided that where the full amount of duty payable exceeds the amount deposited, the proper officer shall require the owner to pay an additional amount of duty equal to the difference between the amount of duty payable and the amount deposited.

Delivery from customs area in special circumstances

56. (1) The proper officer may, subject to such conditions as he may impose and to the giving of such security as he may think appropriate for the due return thereof or the payment of the duties thereon, permit goods to be removed from a transit warehouse or customs area without payment of the duty for such purpose, for such period, and in such quantities, as he may think fit.

(2) A person who contravenes any conditions imposed under Subsection (1) shall be guilty of an offence and any goods in respect of which the offence has been committed shall be liable to forfeiture.

Re-packing, etc., in customs area, etc

57. The proper officer may permit goods to be repacked, skipped, bulked, sorted, lotted or packed on an approved place of unloading, or on a sufferance wharf, or in a transit warehouse, or in a customs area.

Goods deposited in a customs warehouse may be sold, etc

58. (1) Where goods which are deposited in a customs warehouse are not removed within twenty-one days after deposit, then, the proper officer shall give notice that unless such goods are removed within twenty-one days from the date of the notice, they shall be deemed to have been abandoned to Customs for sale by public auction.

(2) Where goods are deemed to be abandoned under Subsection (1), then, such goods, whether restricted or not, shall be sold by public auction after twenty-one days notice of sale has been given in the Gazette;

Provided that any such goods which are:

- (a) of a perishable nature or are animals may, with the authority of the Commissioner General, be sold without notice, either by

public auction or private treaty, at any time after deposit in the customs warehouse which are-

- (b) restricted under any written law in force in The Gambia may, with the authority of the Commissioner General and subject to Subsection (8), be sold only to persons licensed to deal in such goods or in similar goods;
- (c) imported by the Government, a diplomatic mission, a state corporation, an aid agency or by the Government or a state corporation of a neighbouring country, shall not be sold except with the prior written approval of the Commissioner General; and
- (d) prohibited under the provisions of any written law for the time being in force in The Gambia shall not be sold and shall be re-exported or destroyed within thirty days of the date the goods are declared prohibited imports.

(3) Notwithstanding the provisions of Subsections (2), the Commissioner General may, upon application by the owner, made at least seven days before the date of sale, if satisfied that failure to remove the goods was due to circumstances beyond the control of the owner, allow the goods to be withdrawn from the auction sale.

(4) Goods deposited in a customs warehouse shall be subject to such rent and other charges as may be prescribed.

(5) Where goods are sold under this Section, the proceeds thereof shall be applied in the order set out below in the discharge of-

- (a) the duties, if any;
- (b) the expenses of removal and sale;
- (c) the rent and charges due to the customs;
- (d) the port charges; and