

warehouses

(a) license a premises, room or enclosed area as a bonded warehouse for the deposit of goods liable to duty; and the Commissioner General may refuse to issue a licence without assigning any reason, or may by notice in writing suspend, revoke or refuse to renew a licence on the grounds stated in the notice;

(b) an application under Subsection (1) shall be in such form and comply with such requirements as the Commissioner General may, by notice in the Gazette, prescribe.

(2) The Commissioner General may, on application, license a room or premises situated in a port as a duty free shop, for the deposit of dutiable goods on which duty has not been paid and which have been entered for use in shipstores or for sale to passengers departing to places outside The Gambia.

(3) An application under Subsection (1) shall be in such form and comply with such requirements as the Commissioner General may, by notice in the Gazette, prescribe.

(4) The Commissioner General may refuse to issue a licence under this Section without assigning any reason, or may, by notice in writing, revoke or refuse to renew a licence on such grounds as may be specified in the notice.

(5) Subject to this Section, the provisions of this Act relating to bonded warehouses shall, *mutatis mutandis*, apply to duty free shops.

(6) The Commissioner General may license a premises, room or enclosed area as either-

(a) a general bonded warehouse for the warehousing of goods generally; or

(b) a private bonded warehouse for the warehousing only of goods which are the property of the warehouse keeper.

(7) A licence shall be in the prescribed form and shall

be subject to the payment of the prescribed fee.

Where the premises, room or enclosed area licensed as a bonded warehouse under this Section is owned by a company registered under the Companies Act, it shall be a condition of the licence that the company shall not change its directors except with the prior written approval of the Commissioner General.

(8) The Commissioner General may require the person applying for a licence to furnish such security as the Commissioner General may think appropriate as a condition to the grant of the licence and the Commissioner General may at any time require a warehouse keeper to furnish new security in a different amount or on different terms.

A license issued under this Section shall be subject to such conditions as the Commissioner General may, by notice in the Gazette, prescribe.

(9) The Commissioner General may at any time require a bonded warehouse keeper to make such alterations or additions to his bonded warehouse as the Commissioner General may consider necessary to ensure the proper security or warehousing of goods.

(10) No building shall be used as a bonded warehouse unless there is in force in relation thereto a valid licence.

(11) A warehouse keeper who uses or permits to be used his bonded warehouse in contravention of any of the terms of his licence shall be guilty of an offence.

(12) An owner or occupier of a premises, room or enclosed area who uses or permits to be used the premises, room or enclosed area as a bonded warehouse without being the holder of a valid licence in respect thereof shall be guilty of an offence and liable to a fine not exceeding forty thousand Dalasis and, in addition thereto, to a fine not exceeding two thousand Dalasis for any day or part of a day during which the premises, room or enclosed area was so used.