

goods

made in accordance with Section 84(1) and which shall be known as the raw materials stock room.

(2) All manufactured goods shall, after the process of manufacture, be forthwith stored in a room of which entry for the purpose has been made in accordance with Section 84(1) and which shall be known as the manufactured goods stock room.

(3) All the waste from the manufacturing process and all manufactured goods which are not of the required standards or specifications shall, after the process of manufacture, be forthwith stored in a room of which entry has been made for the purpose in accordance with Section 84(1) and which shall be known as the waste and rejects stock room.

(4) A stock room shall not be used for any purpose other than the purpose for which entry has been made.

(5) The raw materials and manufactured goods shall be stored in such a way as to facilitate the easy taking of their full account.

(6) A licensee who contravenes this Section shall be guilty of an offence and the raw materials or manufactured goods in respect of which an offence has been committed shall be liable to forfeiture.

Provisions relating to stock registers

89. (1) A licensee shall keep in the prescribed manner-

- (a) a raw materials stock register and shall, each day, enter therein the particulars of all receipts and deliveries of all raw materials; and
- (b) a manufactured goods register and shall, each day, enter therein the particulars of all receipts and deliveries of all manufactured goods; and
- (c) a waste and rejects stock register and shall, each day, enter therein the particulars of all receipts and deliveries of all waste and rejects.

(2) The stock registers shall be available for inspection

by the proper officer at all times and the proper officer may take copies of any entry therein.

(3) A licensee who contravenes the provisions of this Section shall be guilty of an offence.

Manner of dealing with deficiencies and excesses in stock rooms

90. (1) Where upon the proper officer taking stock of the raw materials or manufactured goods in a bonded factory he establishes excesses or deficiencies which the licensee fails to account for to the satisfaction of the proper officer, the licensee shall be guilty of an offence and liable to-

- (a) a fine not exceeding forty thousand Dalasis or twice the ex-factory value (or c.i.f. value in respect of imports) of the deficiency or excess, whichever is the higher, or to imprisonment for a term not exceeding three years or to both; and the goods in respect of which an offence has been committed shall be liable to forfeiture; and
- (b) pay the full duties on the excesses or deficiencies.

(2) Any licensee who, without the permission of the Commissioner General, disposes of or allows to be disposed of raw materials or manufactured goods from a bonded factory, within the Gambian local market, whether on payment or not, or any person who acquires, keeps, conceals or has in his possession such raw materials or manufactured goods from a bonded factory, shall be guilty of an offence and liable to a fine not exceeding eighty thousand Dalasis or three times the ex-factory value of the raw materials or manufactured goods, whichever is the higher, or to imprisonment for a term not exceeding three years or to both; and the goods in respect of which the offence has been committed shall be deemed to be prohibited goods as from the date of such disposal or acquisition.

Importation of equipment, machinery, raw materials, etc

91. (1) All items of plant, machinery, spares and imported raw materials for use in the manufacture of goods under bond, shall be duly entered and delivered