

if any, being given by the owner for the due payment of any export duties as the proper officer may consider appropriate.

(2) A person who-

- (a) contravenes any conditions imposed under Subsection (1) (b); or
- (b) contravenes any undertaking given under Subsection (1) (d).

shall be guilty of an offence and liable to a fine not exceeding two hundred thousand Dalasis 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 liable to forfeiture.

Goods for export not to be discharged in The Gambia

106. (1) No goods which have been put on board an aircraft or vessel for export, or for use as stores, or as passengers' baggage, shall, save with the written permission of the proper officer and in accordance with such conditions as he may impose, be discharged at any place within The Gambia.

(2) A person who contravenes this Section, or any conditions imposed by the proper officer, shall be guilty of an offence and liable to imprisonment for a term not exceeding three years or to a fine not exceeding two hundred thousand Dalasis or to both; and the goods in respect of which the offence has been committed shall be liable to forfeiture.

Provisions relating to export of certain goods

107. (1) Before any-

- (a) warehoused goods;
- (b) goods on which drawback may be claimed;
- (c) dutiable goods intended for transhipment; or
- (d) restricted goods,

may be entered for exportation, for transshipment, or for use as stores for aircraft or vessels, the proper officer may require the owner of the goods to give security, in such amount and subject to such conditions as he may think fit, that the goods shall be duly put on board the aircraft or vessel for which they are entered and either duly exported to and discharged at the port or place for which they are so entered, or used as stores, as the case may be, within such time as he may specify.

(2) All goods in respect of which security is required under the provisions of this Section (in this Section referred to as bonded goods) shall, after being put on board, be duly exported to and discharged at the port or place for which they are entered, or used as stores for aircraft or vessels, as the case may be.

(3) The proper officer may require the owner of bonded goods which have been put on board an aircraft or vessel for exportation to any port or place to produce, within such time as the proper officer may consider reasonable, a certificate from the customs authorities at the port or place of discharge of the due discharge thereof of the goods according to the export entry, and if the owner fails to produce the certificate, or if the certificate does not show that the goods have been duly discharged thereat according to the export entry and the owner fails to account for any of the goods to the satisfaction of the proper officer, then the proper officer may refuse to allow the owner to enter for export and to export any other goods in respect of which security may be required under this Section.

(4) Where bonded goods-

- (a) are short-shipped, the owner thereof shall so notify the proper officer within twenty-four hours, or such further time as the proper officer may allow, of the departure of the aircraft or vessel;
- (b) have been removed from a warehouse for delivery on board an aircraft or vessel but are not put on board the aircraft or vessel, the owner thereof shall forthwith enter the goods for warehousing, or for exportation,