

declaration of original gravity of beer

another brewery or licensed premises, the brewer shall declare, in such form as the proper officer may require, the original gravity of the beer.

(2) A brewer who makes a false declaration under this Section shall be guilty of an offence.

Liability of beer to excise duty

159. No beer may be consumed on, or removed from, a brewery or licensed premises unless duty has first been paid thereon:

Provided that the Commissioner General may either specifically or generally permit-

- (i) the removal of beer, in bulk, to another brewery or licensed premises for the purpose of bottling or packing; or
- (ii) the drawing of production samples of beer by the brewer for analysis without payment of duty thereon under such conditions as the Commissioner General may require.

Fortification and mixing of wine

160. Subject to such conditions and limitations as may be prescribed, a wine manufacturer may-

- (a) mix in his factory, spirits with wine manufactured by him in a proportion not exceeding ten litres of proof of spirits to one hundred litres of wine:

Provided that the mixture shall not thereby be raised to a greater strength than fifty degrees of proof; or

- (b) during the process of manufacture in his factory, mix wine made by him with imported wine on which the full duties of customs have been paid.

PART XI - DUTIES

Imposition, rate etc., of duty

161. (1) Subject to the provisions of this Act, there

shall be charged-

- (a) in respect of the goods specified in the fourth column of the First Schedule which are imported into The Gambia import duties at the respective rates specified in the fifth column of that Schedule;
- (b) in respect of goods specified in the second column of the Second Schedule which are imported into The Gambia, suspended duties at the respective rates specified in the fourth column of that Schedule;
- (c) in respect of the goods specified in the Fourth Schedule, export duties at the rates and in the circumstances specified therein;
- (d) in respect of excisable goods and services specified in the second column of the Fifth Schedule, excise duties at the respective rates specified in the fourth column of that Schedule;

Provided that where excisable goods on which duty has been paid are converted into other excisable goods liable to a higher rate of duty, whether specified or *ad valorem*, then the converted excisable goods shall only be liable to duty at a rate equal to the difference between the higher rate of duty and the duty originally paid thereon;

- (e) dumping duties in accordance with any order made under Section 171;
- (f) in respect of the goods specified in the Eleventh Schedule which are imported into The Gambia, variable import duty in accordance with that Schedule; and those duties shall be levied, collected, and paid in accordance with this Act.