

(2) In the case of goods for re-exportation, the value shall include-

- (a) the landed cost at the time of importation;
- (b) all other charges, including transport up to the time of the delivery of the goods on board the exporting aircraft or vessel or to the place of exit from The Gambia.

(3) The rate of exchange to be used for determining the equivalent in The Gambia currency of any foreign currency shall be the prevailing current buying rate of sight drafts as last notified by the Central Bank, when an entry is presented and accepted by the proper officer in accordance with Section 103.

(4) Notwithstanding subsection (3), the rate applicable shall subject to any official revaluation or devaluation of any currency as notified by the Central Bank, remain valid throughout the week.

(5) Where an entry has been checked and accepted by the proper officer, the duty payable shall be paid within five days from the date of the acceptance, and in default, a new assessment of the value shall be re-determined in accordance with subsections (3) and (4).

176. (1) Notwithstanding any other provisions of this Act, where the proper officer or any other person authorized by the Commissioner General has reason to believe that the value of imported goods or goods for export or re-exportation is below or above the transaction value, the proper officer or authorized person shall appraise or cause the goods to be appraised in accordance with the methods set out in the Seventh Schedule.

(2) A certificate of the appraised or adjusted value given under the hand of the proper officer or other person authorized by the Commissioner General shall be *prima facie* evidence of the value of those goods.

(3) Upon written request, the importer shall be entitled

to an explanation, in writing, from the proper officer or person authorized by the Commissioner General as to the method applied in appraising the goods pursuant to this Section.

(4) Where a dispute arises regarding the decision of the proper officer or other person authorized by the Commissioner General under the foregoing Subsections, the importer or other person liable for the payment of duty may, within 30 days of the day he is notified of the decision appeal to the tribunal established under Section 261.

(5) An importer may remove goods subject to an appraisal under this Section from customs authority pending final determination of the value thereof by the proper officer or other person authorised by the Commissioner General upon payment of a cash deposit equivalent to the assessed duty, and any excess thereof shall be refunded within thirty days from the date of final determination of duty payable.

(6) The Commissioner General shall cause to be kept records of all administrative and judicial decisions taken under this Section in conformity with the Agreement on Customs Valuation.

Value of goods for excise duty purposes

177. (1) The value of imported goods for purposes of levying excise duty shall be the sum of:

- (a) the value of such goods ascertained for the purpose of import duty; and
- (b) the amount of import duty, suspended duty and dumping duty if any.

(2) The value of locally manufactured goods for purposes of levying *ad valorem* excise duty shall be the ex-factory selling price.

(3) For the purposes of Subsection (2), the ex-factory selling price shall be determined in accordance with Part II of the Seventh Schedule to include-

- (a) the cost of any wrapper, package, box, bottle or other container in which the