

Dental Practitioners Act;

- (b) a registered veterinary surgeon within the meaning of the Veterinary Surgeons Act;
- (c) a registered pharmacist within the meaning of the Pharmacy and Poisons Act;
- (d) a qualified chemist who is in charge of a chemical laboratory approved by the Ministry of Health;
- (e) the curator of a public museum;
- (f) the principal of an educational institution registered by the Ministry of Basic and Secondary Education;
- (g) any other person approved for the purpose by the Commissioner General by notice in the Gazette;
- (h) they have been delivered for denaturing in accordance with this Act; and
- (i) in the case of compounded spirits, deposited in a bonded warehouse for exportation or shipment for use as stores for an aircraft or vessel in accordance with this Act.

Exemption from certain duties on goods

192. Subject to the provisions of this Act, goods remaining on board and exported in the aircraft or vessel in which they were imported, whether as stores or otherwise, shall be exempt from liability to duty.

Exemption from certain duties on goods entered for exportation, etc.

193. (1) Subject to the provisions of this Act, goods entered under bond and proved to the satisfaction of the Commissioner General to have been duly

- (a) exported, transhipped or exported in

transit, or

- (b) used as stores for aircraft or vessels; or
- (c) used in the manufacture under bond subject to such conditions and limitations as may be specified; or
- (d) exported from a bonded factory; or
- (e) used in an export processing zone subject to the conditions and limitations specified in the Gambia Investment and Export Promotion Agency Act; or
- (f) exported from an export processing zone to any place outside The Gambia,

shall be exempt from duty.

(2) Subject to this Act and any regulations made thereunder, raw materials imported for the manufacture of-

- (a) goods for export; or
- (b) goods for home use as may be approved by the Commissioner General,

shall be exempt from duty where the users and the approved quantity of such raw materials have been gazetted:

Provided that in the case of refined sugar for industrial use, used in the manufacture of goods for home use, twenty-five per centum of the duty shall be payable.

(3) No exemption from suspended duty or dumping duty shall be granted in respect of goods to which this section applies except goods entered for transshipment or in transit or under subsection-(1) (e) and (f).

(4) Any person who diverts any goods manufactured for export to home use without payment of the duty due thereon shall be guilty of an offence and shall be liable to a fine not exceeding the higher of six hundred thousand Dalasis or three times the value of the goods, or to imprisonment for a term not exceeding three years, or to both.