

offence and shall be required to pay a penalty equal to the duty which was due and payable on the goods on the date of importation.

(6) Notwithstanding subsection (5), it shall be a condition that the owner exports the goods within such period, not exceeding sixty days, from the date of the payment of the penalty, as the proper officer may allow, in default of which the goods shall be liable to forfeiture.

(7) Subject to subsection (5), Sections 38 and 39, and notwithstanding subsection (6), the Commissioner General may, upon receipt of an application from the owner and prior to the expiry of the period allowed for temporary importation, allow entry of the goods for home use if he is satisfied with the reasons given.

(8) The Minister may, by notice in the Gazette, declare that the goods specified in the notice shall not be imported in accordance with this Section, or may only be so imported subject to the goods being liable to such proportion of the duty thereon as may be specified in the notice.

Remission of certain duties on lost or destroyed goods

196. Where goods are lost or destroyed by accident either-

- (a) on board an aircraft or vessel;
- (b) in removing, loading, unloading, or receiving them into, or delivering them from, any customs area or warehouse;
- (c) in a customs area or warehouse, before they are delivered out of customs control to the owner thereof; and

then, if the Commissioner General is satisfied that the goods have not been and will not be consumed in The Gambia, he may remit the duty payable in respect of those goods.

Refund of certain duties to privileged

197. (1) The Minister may, by order in the Gazette, direct that, in the case of goods specified therein

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imported by or on behalf of any person specified therein, any duty paid in respect of the goods shall be refunded, subject to such terms and conditions as may be prescribed in the order or in regulations.

(2) The Commissioner General may make a refund of any duty paid in respect of goods imported into The Gambia, subject to the following conditions-

- (a) in pursuance of an agreement entered into between the Government of The Gambia and a government to which Section 162 refers;
- (b) where the goods are purchased by the Navy, Army and Air Force for resale;
- (c) where the goods are motor spirit or produce ordinarily used as such or lubricating oil, and are purchased for official use in vehicles of the Navy, Army and Air Force or of The Gambia Legion;
- (d) where the goods are motor spirit or products ordinarily used as such or lubricating oil, and are purchased by:
 - (i) an embassy, consulate or diplomatic mission of another country for its official use;
 - (ii) a member of a diplomatic mission or a consular officer who is a permanent and pensionable member of the foreign service of another country, for his personal use, and that other country accords a similar privilege to permanent members of The Gambian diplomatic mission or a permanent Gambian consular officer;
 - (iii) one of the international organizations named in the Ninth Schedule for its official use;