

- (b) have been materially damaged on board the aircraft or vessel and that the goods have, with the permission of the proper officer, been discharged at a port or place within The Gambia and abandoned to the customs,

then drawback may be allowed in respect of those goods as if the goods had actually been exported or used as stores.

Duties to apply proportionately for refund, rebate, etc.

203. Where duty is imposed, or remission, rebate or drawback thereof is allowed, under the provisions of this Act on goods according to a specified weight, measure, number or quantity, then the duty, or remission, rebate or drawback, shall be deemed to apply in the same proportion to any greater or less weight, measure, number or quantity, as the case may be, unless specific provision is made to the contrary under this Act:

Provided that in computing the duty imposed on, or any remission or rebate allowable on, beer, fractions of a litre shall be disregarded.

Refund of excise duty on compounded spirits in bonded warehouses.

204. (1) Where compounded spirits have been deposited in a bonded warehouse, the amount of any refund of excise duty payable on the deposit shall be calculated by reference to the quantity of the spirits computed at proof and shall be an amount equal to the excise duty at the appropriate rate chargeable on the same quantity of spirits at the time when excise duty was paid or secured on the spirits from which the compounded spirits were compounded.

(2) Compounded spirits warehoused under Section 146 shall upon delivery from a bonded warehouse for home use be chargeable with excise duty at the rate in force at the time of delivery.

Miscellaneous Provisions

Derelict goods, etc., liable to duty

205. Goods brought or coming into The Gambia by sea otherwise than as cargo, stores or baggage

carried in a vessel shall be liable to duty and to the provisions of this Act as if they were goods imported in the normal manner; and, if a question arises as to the origin of the goods, they shall be deemed to be the produce of such country as the Commissioner General may on investigation determine.

Goods imported duty free liable to certain duties on disposal

206. (1) Where goods liable to duty have been imported or purchased prior to entry for home use by or on behalf of a person either free of duty or at a reduced rate of duty, and the goods are subsequently disposed of in a manner inconsistent with the purpose for which they were granted relief from duty, then, unless the Minister otherwise directs, the goods shall on disposal be liable to duty at the rate applicable to goods of that class or description at the time of disposal:

Provided that this Subsection shall not apply where that person dies and the ownership of such goods is transferred by way of bequest to or inheritance by another person.

(2) Where it is proposed to dispose of goods to which Subsection (1) applies, then the person responsible for the disposal of the goods shall, unless the Minister otherwise directs, furnish the Commissioner General with the particulars of the proposed disposal and shall cause the duty thereon to be paid.

(3) Subject to this Section, where any goods to which Subsection (1) applies are possessed by any person in satisfaction of any claim due from the importer or purchaser, that person shall be liable to pay the duty levied on the goods as if it were duty due and payable by that person but nothing in this Subsection shall absolve the importer or purchaser from payment of the duty on the goods.

(4) Where goods to which Subsection (1) applies are disposed of without the payment of the duty to which they are liable, then they shall be liable to forfeiture.

(5) A person who knowingly disposes of or knowingly acquires goods to which Subsection (1) applies without the duty thereon having been paid in accordance with the provisions of this Section shall