

be guilty of an offence.

Excisable goods granted remission, etc., liable to duty on disposal

207. (1) Subject to the provisions of this Act, where excisable goods in respect of which remission, rebate or refund of duty has been granted are subsequently disposed of in a manner inconsistent with the purpose for which the remission, rebate or refund was granted, then, unless the Minister otherwise directs, the excisable goods shall thereupon be liable to the duty which would have been paid thereon if the remission, rebate or refund had not been granted.

(2) Where a person in possession of excisable goods in respect of which remission, rebate or refund of duty has been granted for any purpose to dispose of the goods for a purpose inconsistent with the purpose for which the remission, rebate or refund was granted, then he shall, unless the Minister otherwise directs, furnish the Commissioner General with the particulars of the proposed disposal and shall pay the duty thereon.

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

(4) A person who knowingly disposes of, or knowingly acquires, excisable goods to which Subsection (1) applies without the duty thereon having been paid in accordance with the provisions of this Section, shall be guilty of an offence.

Excisable goods liable to duty on re-importation

208. Subject to the provisions of this Act, where remission, rebate or refund of duty has been granted in respect of excisable goods which have been exported or shipped for use as stores for an aircraft or vessel and the excisable goods are subsequently unloaded in The Gambia for home use, then the excisable goods shall be liable to duty at the rate in force the time of unloading.

Short levy or erroneous refund

209. (1) Where duty has been short levied or erroneously refunded, then the person who should have paid the amount short levied or to whom the refund has erroneously been made shall, on demand by the proper officer, pay the amount short levied or

repay the amount erroneously refunded, as the case may be; and any such amount may be recovered as if it were duty to which the goods in relation to which the amount was so short levied or erroneously refunded, as the case may be, were liable:

Provided that the proper officer shall not make any such demand after six years from the date of the short levy or erroneous refund unless the short levy or erroneous refund had been caused by fraud on the part of the person who should have paid the amount short levied or to whom the refund was erroneously made.

(2) Where, on demand, a person who should have paid the amount short levied or to whom the refund has been erroneously made fails to pay the amount short levied or to repay the amount erroneously refunded, then the Commissioner General may order that any other entries or other documents presented by that person or his agent shall not be accepted by the customs, or may revoke or suspend that person's licence until the duty short levied or erroneously refunded has been paid or repaid.

Duties not to be abated on conviction

210. Notwithstanding anything contained in this Act, the amount of duty or penalty payable under this Act shall not be abated by reason only of the conviction of the person liable for the payment thereof for an offence under this Act.

Commissioner General may refrain from recovering duty in certain cases

211. (1) Notwithstanding the provisions of this Act, in any case where the Commissioner General is of the opinion that he should refrain from recovery of duty or penalty or both, from any person by reason of impossibility or undue difficulty or the expense of the recovery of the duty or penalty or both, or due to any other reasonable cause, the Commissioner General may refrain from recovery of the duty or penalty or both and thereupon liability to the duty or penalty or both shall be deemed to be extinguished and shall make quarterly returns to the Minister of all the amounts of duties or penalties not recovered pursuant to this Subsection:

Provided that in any case where the amount of duty or penalty exceeds twenty-five thousand Dalasis, the