

incorrect in any particular;

(b) makes or causes to be made a declaration, certificate, application, return, estimate, account or other document which is false or incorrect in any particular;

(c) when required in accordance with this Act to answer any question put to him by an officer, refuses to answer the question or makes a false or,

incorrect statement in reply thereto;

(d) makes a false statement or false representation in order to obtain remission, rebate, drawback or refund of duty;

(e) obtains any drawback, rebate, remission or refund of duty which to his knowledge he is not entitled to obtain;

(f) in any way is knowingly concerned in a fraudulent evasion of the payment of duty;

(g) except by authority moves, alters or in any way interferes with any goods subject to customs control;

(h) brings into The Gambia or has in his possession, without lawful excuse, any blank or incomplete invoice, bill head or other similar document capable of being filled up and used as an invoice for imported goods; or

(i) counterfeits or in any way falsifies, or knowingly uses when counterfeited or in any way falsified, any document required or issued by, or used for the purposes of, the customs,

shall be guilty of an offence and liable to

imprisonment for a term not exceeding three years or to a fine not exceeding six hundred thousand Dalasis or to both.

243. A person who, when required in accordance with this Act-

(a) to produce a book, document or other thing in his possession or under his control; or

(b) to perform an act or make a return, refuses or fails to do so,

shall be guilty of an offence.

244. A person who-

(a) uses, keeps or provides false or unjust scales, weighing or measuring instruments, weights or measures; or

(b) by any means prevents, or contrives to prevent, the proper officer from taking a just and true account of, or making proper examination of, any goods or materials,

shall be guilty of an offence; and any such scales, instruments, weights, measures, goods and materials in respect of which the offence was committed shall be liable to forfeiture.

245. A person who cuts away, casts adrift, destroys, damages, defaces or in any way interferes with an aircraft, vessel, vehicle, buoy, anchor, chain, rope, mark or other thing used for the purposes of the customs shall be guilty of an offence and liable to a fine not exceeding fifty thousand Dalasis.

246. (1) A person who-

(a) conceals in or, without the consent of the proper officer, removes from a distillery any wort, wash, low wines, feints or spirits;

(b) knowingly buys or, receives any wort, wash, low wines, feints or spirits so

Offence to refuse to produce documents, etc.

Offence to use false measures

Offence to interfere with customs property

Offences in connection with excisable goods