

Appeal to High Court from decision of the Customs Tribunal

264. (1) Where under this Act proceedings may be brought by or against the Commissioner General, then the Commissioner General may sue or be sued in the name of the Gambia Revenue Authority and may for all purposes be described by that name; and, notwithstanding that an action may lie in tort, the Commissioner General shall be responsible for the acts and defaults of an officer as if the officer were his servant or agent;

Provided that nothing herein contained shall confer a right of action against the Commissioner General in his representative capacity, whether in contract or in tort, unless such right of action is specifically given in any other provision in this Act.

(2) No suit shall be commenced against the Authority until one month notice at least after written notice of intention to commence the same shall have been served upon the Authority by the intending Plaintiff and the relief which he claims.

(3) Where under this Act proceedings are brought by or against the Commissioner General in his representative capacity, costs may be awarded to or against the Commissioner General.

(4) Where under this Act proceedings are brought by or against the Commissioner General in his representative capacity and-

- (a) any sums or costs are recovered by the Commissioner General, then those sums or costs shall be credited to the customs and excise revenue;
- (b) any damages or costs are ordered to be paid by the Commissioner General, then those damages or costs shall be paid out of the monies appropriated for the administration of the customs and the Commissioner General shall not be personally liable therefor.

Implementation of decisions of

265.(1) The Commissioner General shall within sixty

days after:

Proceedings in High Court

- i. a decision of the Customs Tribunal becomes final; or
- ii. being notified of a decision of the High Court, takes such action, including amending a Customs assessment, as is necessary to give effect to the decision.

For the purposes of Subsection (1), if no notice of appeal is lodged with the Registrar of the High Court within the period specified in Section 238, the decision of the Tribunal becomes final at the end of that period.

PART XVIII – LEGAL PROCEEDINGS

Proceedings in Magistrate court

266.(1) Without prejudice to the provisions of any other court of competent jurisdiction, a prosecution for an offence under this Act may be heard and determined before a Magistrate court and where any such court hears or determines the prosecution it shall have jurisdiction to impose any fine or any sentence of imprisonment which may be imposed under this Act on a person convicted of the offence.

(2) Without prejudice to the powers of any other court of competent jurisdiction, proceedings under Part XVI relating to a claim to anything which has been seized under this Act, and a claim to any duties, rents, charges, expenses or other sums payable under this Act, may be heard and determined, without limit of amount, in civil proceedings before a Magistrate court.

(3) Save where otherwise expressly provided, a person brought before a court for an offence under this Act shall be dealt with in accordance with the Criminal Procedure Code.

Actions by or against the Commissioner General

267.(1) Where under this Act proceedings may be brought by or against the Commissioner General, then the Commissioner General may sue or be sued in the name of the Gambia Revenue Authority and may for all purposes be described by that name; and, notwithstanding that an action may lie in tort, the Commissioner General shall be responsible for the