

searched by the proper officer in the same manner as any other aircraft or vessel and the proper officer may cause any such goods to be taken ashore and placed in a customs warehouse;

- (b) the master of the aircraft or vessel shall
 - (i) deliver an account in writing of the goods and of the quantity, marks and names of the shippers and consignees thereof;
 - (ii) answer all questions put to him by the proper officer in relation to the goods.

Excise licensee to furnish annual audit certificate

294. The Commissioner General may require an excise licensee to submit annually an audit certificate, signed by a qualified accountant not in the employment of the licensee, in relation to the books and records required to be kept by the licensee under the provisions of this Act.

Application of air legislation

295. Where any legislation relating to air navigation in The Gambia contains a provision contrary to the provisions of this Act, then the provision contained in that legislation shall have effect to the exclusion of the corresponding provision contained in this Act.

Power of Commissioner General in special cases

296. Notwithstanding anything contained in this Act, the Commissioner General may, in order to meet the exigencies of any special case-

- (a) permit goods to be loaded on to, or unloaded and removed from an aircraft, vessel or vehicle on such days, at such times, at such places, and under such conditions, as he may either generally or in any particular case direct;
- (b) permit the entry of goods, and the report or clearance of an aircraft, vessel or vehicle, in such form and manner, and by such person, as he may either generally or in any particular case direct;

- (c) dispense, wholly or in part, with any requirement imposed on an excise licensee under this Act.

297. (1) The Minister may make regulations generally for giving effect to the provisions of this Act and for the conduct of any business relating to the customs and, without prejudice to the generality of the foregoing, with respect to-

- (a) the application of this Act to postal articles and the powers of officers in the service of the Post Office in relation to goods imported or exported by post;
- (b) the conditions upon which goods may pass in transit;
- (c) the fee to be paid for any licence issued under this Act;
- (d) the rents and other charges to be paid in respect of goods warehoused or deposited in a customs warehouse, Government warehouse, transit warehouse or customs area;
- (e) the total or partial exemption from import duty for a limited period of a vehicle, or article of an everyday kind in actual use, brought into The Gambia by a person making only a temporary stay therein;
- (f) the transmission by post without prepayment of postage of any return or declaration required or authorized under the provisions of this Act;
- (g) the information to be supplied by the importer or any other person concerned with the importation of goods for the purpose of the proper valuation thereof, and the production of books of accounts or other documents relating to the purchase, importation, or sale of the