

goods;

- (h) the regulation and control of the conduct of business and operations of refineries;
- (i) the weights, quantities and sizes in which excisable goods may be made up or packed for sale;
- (j) the returns to be made by a licensee for the purposes of this Act;
- (k) for securing and collecting duty;
- (l) regulating the manufacture of spirits;
- (m) prescribing the maximum and minimum strengths of any wort, wash or spirits;
- (n) regulating the receipt, storage, warehousing, removal and delivery of spirits prior to the payment of duty thereon, or in respect of which duty has been remitted;
- (o) regulating operations in a distiller's or rectifier's warehouse;
- (p) regulating the denaturing of spirits;
- (q) the dumping of goods and subsidisation of goods exported to The Gambia;
- (r) the implementation of The Gambia's obligations under any international treaty or agreement relating to the provisions of this Act;
- (s) the administration and operation of a Customs Tribunal;
- (t) the effective carrying out of the provisions of this Act.

Regulations made under subsection (1) may provide that any person contravening any of the provisions

thereof shall be guilty of an offence and liable to a fine not exceeding six hundred thousand Dalasis or three times the value of the goods involved, whichever is the higher, or to imprisonment for a term not exceeding three years, or to both.

Repeal and Savings
Customs Act
86.01, Customs
86.02 Customs
Tariff 86.03
Educational
Films
(Exemption from
Duty) 86.04
Folded Woven
Goods 86.05
Importation of
Textiles
(Quotas)
86.06 Excise

298. (1) The Customs Act Cap 86.01, Customs Tariff Act Cap 86.02, Educational Films (Exemption from Duty) Act Cap 86.03, Folded Woven Goods Act Cap 86.04, Importation of Textiles (Quotas) Act Cap 86.05 and the Excise Act Cap 86.06 are hereby repealed.

(2) Notwithstanding Subsection (1)-

- (a) All regulations, orders, rules, notices or directives made or given under the repealed Acts, and in force at the commencement of and not inconsistent with this Act shall be deemed to have been made or given under this Act and shall continue in force until other provisions are made by virtue of this Act; and
- (b) Any proceedings commenced before the commencement of this Act shall be proceeded with as if this Act had not been passed.

PASSED in the National Assembly this Twelfth day of April, in the year of Our Lord Two Thousand and Ten


D. C. M. Kebbeh
Clerk of the National Assembly.

THIS PRINTED IMPRESSION has been carefully compared by me with the Bill which has passed in the National Assembly, and found by me to be a true and correct copy of the said Bill.


D. C. M. Kebbeh
Clerk of the National Assembly.