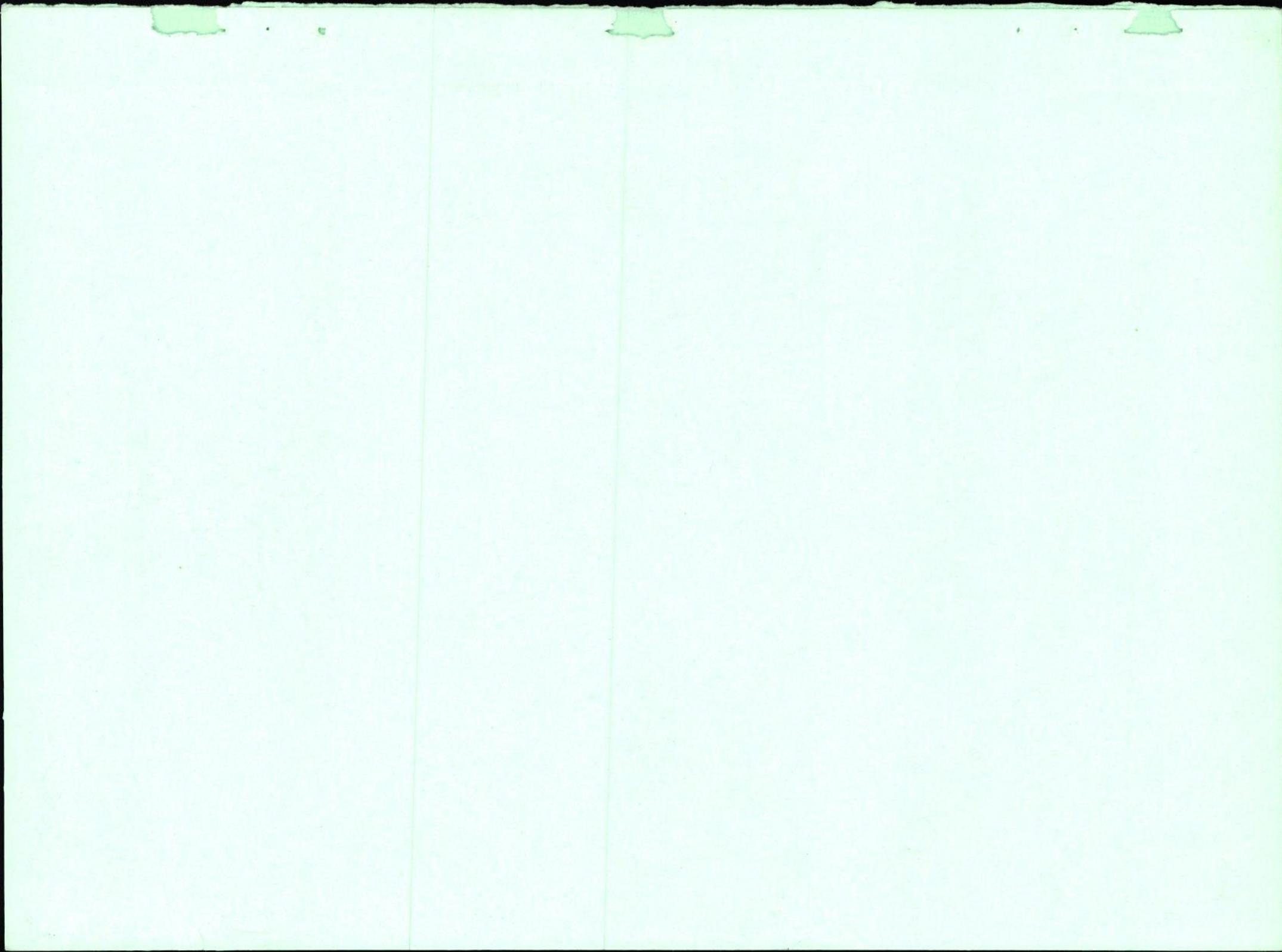


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REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE REGULATIONS, 2013



THE CUSTOMS AND EXCISE REGULATIONS, 2013

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CUSTOMS AND EXCISE REGULATIONS, 2013

IN EXERCISE of the powers conferred on the Minister of Finance and Economic Affairs under section 297 of the Customs and Excise Act, 2010; these Regulations are hereby made.

PART 1 - PRELIMINARY

- Citation 1. These Regulations may be cited as the Customs and Excise Regulations, 2013.
- Interpretation 2. (1) In these Regulations, unless the context otherwise -
- "Act" means Customs and Excise Act, 2010;
- "an accredited user" meaning given to it under Section 2 (1) of the Act;
- "approved supplier" means a manufacturer or producer who imports materials for use in the production of goods for supply to an indirect exporter.
- "Bill of lading ton" means per ton or per cubic metre, whichever is higher;
- "country of importation" means the country to which goods are being exported;
- "country" of origin" means the country from which any goods are obtained;
- "Form" means a form set out in the First Schedule;
- "fuel" includes motor spirits (gasoline), automotive diesel and kerosene, but excludes coal, coke, furnace oil, and petroleum gases;
- "GRA" means Gambia Revenue Authority;

“indirect export” means the materials supplied by an indirect exporter to a manufacturer or producer for use in the production of exports under this regulation and includes supplies by an approved supplier to an indirect exporter;

“indirect exporter” means a manufacturer or producer who imports materials for supply to another manufacturer or producer for use in the production of goods for export;

“indirect import” means the materials imported by an indirect exporter or, approved supplier for the production of indirect exports under this regulation;

“indirect manufacturer” means a manufacturer who imports materials for use in the manufacture of goods which are in turn supplied to another manufacturer or producer for use in the manufacture of goods under the Essential Goods Support Programme;

“manufacture”, for the purposes of this regulation, includes any process by which a commodity is finally produced including assembling, packing, bottling, re-packing, mixing, blending, grinding, cutting, bending, twisting, joining or other similar activity.

“Ministry” means Ministry of Finance;

“Tax Incentives for Manufacturers Programme” means the programme administered by the Ministry for Finance and Economic Affairs for the purpose of remission of duty on goods imported under section 193 (2)(b);

“textiles” means textiles and textile products of cotton, wool, silk, man-made fibre and vegetable fibre other than cotton;

“AGO” means the Trade and Development Act enacted by the Congress of the United States of America duly signed into law on the 18th May 2000;

“transshipment” means carriage coastwise or the transit of goods through The Gambia from a third country to the country of importation;

“registered premises” means premises which have been approved and registered by the Commissioner General;

“visa” means a stamp by the Government of The Gambia in respect of any goods for export originating from The Gambia.

(2) A word or an expression used in these Regulations, which is defined in the Act, has the meaning given to it in the Act.

PART II - ADMINISTRATION

Working days
and hours

3. (1) The working days of officers shall be all days except Sundays and public holidays;

(2) The Commissioner General may by notice exhibited at any port or place, vary the hours of general attendance of officers at that port or place in order to meet the convenience of the public or the exigencies of the customs.

(3) On any day other than a Sunday or public holiday the hours of general attendance of officers for the services of the public shall be as follows-

(a) officers of the Indoor Branch-

(i) for the checking of entries and other revenue purposes-

Saturdays – 8.30 a.m to noon
other days – 8.30 a.m to 12.30 p.m and
2.00 p.m to 4.30;

(ii) for other business-

Saturdays – 8.30 a.m to noon,
other days – 8.30 to 12.30 p.m and 2.00
p.m to 4.30 p.m

Provided that the services in respect of the entering or clearing of aircraft or ships and the issuing of permits to work shall be performed by the indoor staff without charge from 7 a.m to 8.30 a.m.

(b) officers of the warehousing branch-

(i) for the purpose of receiving into or delivering goods from any Customs, Government or Private Warehouse-

Saturdays – 8.30 a.m to noon and
1.30 p.m to 4 p.m;

other days – 8.30 a.m to noon and
1.30 p.m to 5.00 p.m;

Provided that in the case of a private warehouse the Commissioner General in his or her discretion may vary the time of the midday break of ninety minutes on days other than Saturdays.

(c) officers of the outdoor branch-

(i) for the delivery of import cargo from a transit shed,

Saturdays – 8.30 a.m to noon and
1.30 p.m to 4 p.m,

other days – 8.30 a.m to noon and
1.30 p.m to 5.00 p.m,

(ii) for the receipt of cargo ex ship into a transit shed and for the delivery of cargo for shipment from a transit shed or other out door duties not hereinbefore specified-

7 a.m to 5.00 p.m with an interval of
ninety minutes for meal between noon
and 1.30 p.m.

Application for
services outside
hours of general
attendance C.1

4. (1) Except in the case of a person arriving in, or departing from, The Gambia, overland or by inland waters, applications for services of an officer outside the hours of general attendance shall be made in writing to the proper officer in Form C.1, which shall be submitted to him at least twenty-four hours before the services are required, unless the proper officer in any special circumstances otherwise allows.

(2) Every application shall set out the nature and probable duration of the services required, and shall contain an undertaking to pay all overtime fees which may be incurred, unless the proper officer requires the applicant to deposit with him in advance a sum sufficient to cover the fees.

Overtime fees

5. (1) The following fees shall be payable per vehicle at Customs land border posts by a person applying for the services of an officer outside the hours of general attendance for the purpose of dealing with any vehicle carrying passengers and their personal baggage.

Provided that no fees shall be payable under this paragraph in respect of motor vehicles registered in The Gambia-

- (a) Motor vehicles for the transport of less than 10 persons including the driver.....D50.00
- (b) Motor vehicles for the transport of 10 or more persons but not more than 25 persons D100.00
- (c) Motor vehicles for the transport of over 25 personsD150.00

(2) The following fees shall be paid by the person applying for the services of officers outside the hours of general attendance or at any premises or place at which customs business is not normally carried on for any purpose other than that described in paragraph (1):

hour	Rate	per
		GMD
Subordinate officers of the Customs		
Cadet Guards/Guards	100	
Other Officers	150	

Provided that-

- (i) the time charged for fees shall be calculated to the last completed half hour;

- (ii) for attendance on Saturdays, Sundays and public holidays there shall be a minimum charge for the services of any officer equal to three hours' attendance;
- (iii) if an officer is required to attend at any premises or place at which customs business is not normally carried on, the applicant for his or her services may, in the discretion of the proper officer, be required to provide the necessary transportation or to pay in addition to the fees for attendance such amount for travelling expenses as the proper officer may consider reasonable.

Division of charge

6. When the services of an officer are required on account of more than one applicant during the same period of time, the charge for the fees due shall be divided *pro rata* between the applicants concerned.

Fees for cautionary visits

7. The applicant for the services of an officer at times outside the hours of general attendance shall, in addition to the fees for the services of that officer, pay fees, at the rates specified in regulation 5, for such cautionary visits as the proper officer may deem necessary.

Fees to be paid to revenue

8. Seventy-five percent of the overtime fees collected shall be paid into GRA operation account, while twenty-five percent shall be paid into Customs and Excise Revenue account.

Remuneration to officers

9. Officers who have given services to the public outside the hours of general attendance shall be remunerated at such rates and for such hours as the Commissioner General may direct.

Form of reports, of vessels, aircraft and cargo

10. (1) Every report under regulations 10 and 11 shall be in the prescribed form and may, subject to paragraph (2), be made in the form of a diskette or an electronic transfer.

(2) Where a report is made in the form of a diskette or an electronic transfer in accordance with paragraph (1), the master shall, within twenty-four hours of such report, submit a transcript thereof to the proper officer.

(3) A transcript of a report submitted under paragraph (2) shall be initialled in the manner specified in regulation 13.

PART III - IMPORTATION

Arrival and Report of Aircraft and Vessels

Report of vessels C.2.

11. (1) The inward report by the master of a vessel arriving from a foreign port shall be in Form C.2 and shall be made to the proper officer at the port or place of arrival.

(2) All packages for which no bill of lading has been issued shall be declared on the Parcels List in Form C.3.

Report of aircraft and cargo. C.4.,

12. (1) The inward report by the master of an aircraft arriving from a foreign port shall be in Form C.4 and shall be made to the proper officer at the port or place of arrival.

(2) The report of the cargo shall be made in Form C.5 which shall be attached to the general declaration in form C.4.

Initialling of pages C.5, C.4.

13. Each page of the report submitted under regulations 10 and 11, other than that on which the declaration is signed, shall be initialled by the master or his or her agent, and the master or agent shall number and seal together the pages and shall, if required, sign the report in the presence of the proper officer.

Report of stores, crew's declaration and list of passengers C.6, C.8.

14. (1) The master of a vessel arriving from a foreign port shall, immediately on demand, present to the proper officer a statement of the stores of the vessel in Form C.6, a declaration by each member of the crew of all dutiable goods in his or her possession in Form C.8 and, if the proper officer so requires, a list of passengers disembarking and remaining on board.

C.7.
C.8.

(2) If the proper officer so requires, a stores list in Form C.7, a declaration in Form C.8 by each member of the crew of all dutiable goods in his or her possession, and a list of passengers disembarking and remaining on

board, shall be delivered by the master of an aircraft arriving from a foreign port.

Arrival at two or more ports

15. When an aircraft or vessel calls at more than one port or place in The Gambia a separate report shall be made at each port or place.

Vessels, etc., in ballast

16. Aircraft and vessels not having on board goods other than stores and passengers' baggage shall be reported "in ballast".

Description of cargo on reports

17. The contents of every package and of all cargo in bulk intended for discharge at a port or place in The Gambia shall be reported in accordance with the description thereof in the relevant bill of lading or freight note.

Weight or measurement of cargo to be reported

18. The report of every vessel shall show the weight or cubic measurement of the cargo reported according to which freight has been charged or, if no freight has been charged, the weight or measurement normally chargeable for a similar kind and quantity of goods.

Reporting cargo for other ports in The Gambia

19. (1) Cargo intended for discharge at other ports or places in The Gambia shall be shown separately in the inward report in the following form:

"The under-noted cargo is reported for discharge at other ports or places in The Gambiakg. (or other appropriate unit of quantity)."

(2) If the proper officer so requires, cargo intended for discharge at other ports or places in The Gambia shall be reported in the same manner as cargo to which regulation 17 applies.

Cargo remaining on board

20. Cargo remaining on board an aircraft or vessel for exportation may be reported as "General cargo remaining on board for exportationkg. (or other appropriate unit of quantity)". Unless the proper officer in any particular case otherwise directs.

Bulk not to be broken before report C.9.

21. Application to break bulk prior to making report and unload goods prior to entry shall be made to the proper officer in Form C.9.

Stores to be produced

22. All stores which are required for the use of the crew and passengers of an aircraft or vessel during its stay in port shall, on request, be produced separately to the proper officer, who may either approve the quantity produced or require a portion or the whole of those stores to be placed under seal.

Duty free allowance of stores to crew

23. (1) Every person being the master, an officer or other member of the crew of any vessel in port or on coastwise passage to another port in The Gambia may be permitted by the proper officer to retain in his or her possession, or to be issued with, for his or her personal use, an allowance of duty free stores in accordance with the following scale-

(a) in respect of every eight days or part thereof during the vessel's stay-

(i) Cigarettes and Tobacco in any form,
Masters, officers and other} 200
cigarettes or 200 gm.

members of the crew} of tobacco in any form.

(b) in respect of every four days or part thereof during the vessel's stay-

Portable Spirits, the Importation of Wine and Beer which is not Prohibited

(i) Masters and officers 750 ml. 3 litres of wine or 3 litres of beer.

(ii) Other members crew 750 ml. 3 litres of beer or 3 litres of wine

where wine is normally provided in the rations of the vessel.

(2) Upon the arrival of a vessel in port all stores of the nature, and in excess of the quantities, of the stores set out in the scale in paragraph (1) shall be secured by the proper officer and the master of the vessel shall provide a secure place for the retention of the stores and all such facilities for their safe custody as are required by the proper officer.

(3) The proper officer may, on the request of the master of any vessel during its stay in port and upon the payment of the proper duties due, permit the withdrawal from the place of retention provided for in paragraph (2) of such quantities of tobacco, potable spirits, wine or beer as may be required for the provision of reasonable amenities aboard the vessel during such stay.

(4) No master, officer or member of the crew of any vessel shall land any stores issued to him under the provisions of this regulation without the payment of duty thereon and the master, officer or member of the crew shall, upon request by the proper officer, produce to that officer any stores of the categories provided for in the scales set out in this regulation of which he is in possession at the time of the request.

Rummaging of vessels and aircraft

24. The crew shall give all possible assistance to officers engaged in rummaging an aircraft or vessel.

Amending inward reports

25. (1) Where cargo reported for discharge at a port or place in The Gambia is found to be in excess or short of the report, or where it is found necessary to make an amendment in relation to the destination, ownership or status of such cargo, the master or his or her agent may make application to the proper officer for permission to amend the report.

(2) The application shall be in Form C.10 and shall set out the reasons for the discrepancies.

Conditions precedent to amendment of report

26. Before the proper officer permits the amendment of a report, the master or his or her agent shall satisfy him in the case of goods found to be short of the report that the goods-

- (a) were not shipped;
- (b) were discharged and landed at a previous port, were over-carried and landed at a subsequent port;
- (c) having been over-carried, have been returned to and landed at a port in The Gambia on the return voyage, or by some other aircraft or vessel which loaded them

at the port to which they were over-carried;

- (d) were lost at sea; or
- (e) were stolen or destroyed before the aircraft or vessel arrived within The Gambia:

Provided that the proper officer may, subject to the production of such documentary evidence as the Commissioner General may direct, permit the amendment of a report where the master or his or her agent is unable to comply with these requirements.

Aircraft or vessels landing or bringing to owing to accident, etc.

27. When the master of an aircraft or vessel which has been lost, or wrecked or compelled to land or to bring within The Gambia owing to accident, stress of weather or other unavoidable cause reports to the nearest officer or administrative officer he shall, on demand, produce the journey log book or other documents relating to the aircraft or vessel, the cargo, crew and passengers, and shall not allow any goods to be unloaded or any passenger to leave the vicinity of the aircraft or vessel without the consent of that officer.

Importation by overland routes

28. (1) Vehicles and goods, other than vehicles and goods to which the provisions of regulations 222 to 226 inclusive apply, imported overland shall be entered in the appropriate form prescribed in regulation 37.

C.11.

(2) The person in charge of a vehicle which arrives overland at any place in The Gambia shall report at the nearest customs house particulars of the vehicle and goods, if any, in Form C.11-

Provided that the proper officer may, in lieu thereof, accept a signed copy of the manifest outwards issued by the customs authorities at the foreign port or place whence the vehicle has arrived.

(3) Where the Commissioner General permits any goods to be entered at a port other than the first port of entry at which the goods arrive in The Gambia, he may require that the goods be accompanied by an officer to the port at which they are entered; and the carrier of the goods shall defray the cost of, or provide transport to and from his or her proper port for, each officer who accompanies the goods.

Unloading and Removal of Goods

Sufferance wharves and unapproved places
C.12.

29. Where the master of an aircraft or vessel wishes to proceed to a sufferance wharf, or any place other than an approved place of unloading, to unload cargo, he shall apply to the proper officer for permission in Form C.12.

Accommodation and transport to be provided

30. (1) The proper officer may grant permission under regulation 18 subject to such conditions and directions as he may see fit to impose, and to the master or his or her agent defraying the cost of or providing accommodation in accordance with section 196 of the Act and transport overland or by sea, as the proper officer may decide, from and to his or her proper port for each officer whose services the proper officer may deem necessary at the sufferance wharf or other place.

(2) The proper officer may require the master of an aircraft or vessel proceeding to a sufferance wharf or other place to deposit with him in advance a sum sufficient to cover the expenses referred to in paragraph (1).

Goods not to be unloaded at a sufferance wharf until entered

31. No goods shall be unloaded at a sufferance wharf or at any place other than an approved place of unloading until they have been entered-

Provided that the Commissioner General may generally in regard to any particular sufferance wharf or place or in any particular case waive or modify this requirement.

Boat or tally note

32. (1) Where goods are discharged from an importing aircraft or vessel into another vessel to be landed, the master or his or her agent shall sign and transmit with each shipment an account of the goods.

(2) In the case of transshipment cargo the account shall be headed "Transshipment cargo only."

(3) Before any goods are discharged from the vessel the account shall be delivered to the proper officer at the place at which the goods are to be landed:

Provided that the Commissioner General may dispense with the furnishing of an account either generally or in any case.

Permission to leave place of unloading

33. (1) A vessel to which regulation 31 applies which has arrived at any place of unloading shall not depart therefrom except with the permission of the proper officer.

(2) Where any goods remain on board any vessel so permitted to depart the person in charge thereof shall observe such directions as the proper officer shall give.

Transit sheds

34. (1) Every building used as a transit shed shall be constructed and secured to the satisfaction of the Commissioner General.

(2) In addition to any fastening which may be affixed by the customs the doors of transit sheds shall be secured by one or more locks by the wharf owner or his or her representative.

(3) Security required shall be executed in form CB18.

(4) A transit shed owner shall provide an area or premises within the transit shed for the purposes of repacking, skipping, bulking, transshipment or sorting of goods.

Access to transit sheds

35. Immediate access to any transit shed shall be granted on demand made by an officer acting in the execution of his or her duty; and if the wharf owner or his or her representative fails or refuses to grant him access the proper officer may cause the transit shed to be opened by any means in his or her power and any expenses thereby incurred, including the cost of repairs, shall be paid by the wharf owner.

Permit to re-land goods

36. Before any goods which have been put into any aircraft or vessel may be re-landed, the owner shall apply in writing to the proper officer and obtain permission to unload the goods, and shall thereupon land the goods and dispose of them as directed by the proper officer.

Certificate of landing C.13

37. The proper officer may issue to any person who satisfies him that he is so entitled a certificate of landing of any goods in Form C.13 or in such other form as may be required by the authorities in the country requiring the certificate.

Forms of entry

38. (1) Imported goods, exported goods and transit or other than shall be in SAD Forms.

(2) Entries referred to in subparagraph (a) and (b) of paragraph (1) shall be in septuplicate.

(3) Entries for the warehousing of goods at the port of importation shall be presented in quintuplicate and for the warehousing of goods elsewhere than at the port of importation in septuplicate.

(4) Bonds shall be furnished in Form CB.4 and in Form CB1A or by cash deposit for goods entered provisionally for use in an aid-funded project or by cash deposit.

Particulars to be declared on Forms

39. (1) Where on any Form the value of imported goods, whether free or exempt from duty, liable to specific duty or liable to *ad valorem* duty, is required to be declared, the value shall be declared in accordance with sections 173, 174 and 176 of the Act.

(2) Goods declared on all perfect entries shall be declared in accordance with-

(a) the Customs regime code of the form of entry;

(b) the Schedules to the Act.

(3) A computerised entry declaration in a prescribed Form duly signed by the owner or an agent may be accepted by the proper officer.

Reference to be made on all entries for contents of same packages

40. Where separate entries are made for goods contained in the same package each entry shall contain a reference to the other.

Imported goods to be entered within 21 days of commencement of discharge on arrival

41. Goods for which entries are required under regulation 37 shall be entered within twenty-one days of the commencement of the discharge of the importing aircraft or vessel or, in the case of goods imported overland, of their arrival at the border post, or in the case goods imported into an inland transit shed, of their arrival at the transit shed, and any such goods remaining unentered after that period, or after such further period as the proper officer may allow, shall, if the officer so requires, be deposited in a customs warehouse.

Landing of surplus stores

42. If the master of an aircraft or vessel desires to land any surplus stores, he shall apply in writing to the proper officer stating the number of packages and quantity and description of the stores, and the officer may permit them to be landed and entered for warehousing or for home use, or he may allow the duty to be paid as if the surplus stores were passengers' baggage.

Disembarkation of persons

43. (1) No person shall land from any aircraft or vessel except at a place appointed in accordance with section 15 of the Act.

(2) The following persons on landing at any port or place from an aircraft or vessel which has arrived from or called at a foreign port shall, subject to regulation 45, proceed forthwith to the baggage room or other place set aside for the examination of baggage and there remain until they receive the permission of the proper officer to leave that room or other place-

- (a) any person who is disembarking at that port or place;
- (b) any person, including any person who is returning ashore, who has any uncustomed goods in his or her possession, whether upon his or her person or in his or her baggage;
- (c) the crew of an aircraft or vessel who are leaving that aircraft or vessel either temporarily or for any other reason, and wish to remove their baggage, or any part thereof, from that aircraft or vessel;

- (d) any passenger who is temporarily leaving that aircraft or vessel and wishes to remove therefrom his or her baggage, or any part thereof;
- (e) any other person who may be required by the proper officer so to do.

(3) Any person who contravenes this regulation shall be guilty of an offence.

Access to
baggage room

44. (1) No person shall enter the baggage room or other place set aside for the examination of baggage except the persons required by the customs to enter it, the proper officers, and such other persons as may be permitted by the proper officer to enter the baggage room or other place.

(2) Any person who contravenes this regulation shall be guilty of an offence.

Dual-channel
system

45. (1) There shall be established at every place of arrival and within the baggage room at every major port a dual-channel system which shall be identified by an inscription of the word "CUSTOMS" and shall consist of

- (a) one green channel with a distinctive marking in the shape of a regular octagon and the words "NOTHING TO DECLARE" for passengers without any baggage or with baggage consisting only of goods which are not dutiable or prohibited or restricted; and
- (b) one red channel with a distinctive marking in the shape of a square and the words "GOODS TO DECLARE" for other passengers.

(2) Any person to whom regulation 42 applies shall without delay take his or her baggage and any uncustomed goods in his or her possession, to the place appointed for the examination of baggage as specified in paragraph (1) or to such other place referred in paragraph 2 of that regulation.

(3) Subject to regulation 45 no person shall remove any baggage or goods out of the baggage room or such other place until the proper officer authorises their removal.

Baggage
declaration

46. (1) Every person, other than a member of the crew of an aircraft or vessel, shall on entering The Gambia make a declaration to the proper officer of his or her baggage and the articles contained therein or carried with him; and that declaration shall be at the discretion of the proper officer be made orally, or in writing in Form C.17.

(2) A person who takes his or her baggage through the red channel shall be regarded as having goods to declare and shall make his or her declaration in accordance with paragraph (1) and such person shall pay to the proper officer any duty that is due and forthwith remove his or her baggage from the baggage room.

(3) A person who takes his or her baggage through the green channel shall be regarded as having made a declaration in accordance with paragraph (1) that he has nothing to declare and his or her baggage shall not be subject to examination unless the proper officer so requires.

(4) Where upon examination of baggage required to be examined under paragraph (3) the proper officer finds uncustomed goods, the owner of such baggage shall be deemed to have made a false declaration and shall be guilty of an offence, and the uncustomed goods shall be liable to forfeiture.

Baggage
examination

47. An officer may refuse to attend to any person until the whole of that person's baggage is presented to him in one place or, where the baggage belongs to more than one person, until all the others thereof attend to him together.

Firearms and
ammunition

48. (1) Every person importing firearms or ammunition in his or her baggage shall deliver the firearms or ammunition to the proper officer for deposit until he receives the necessary permit to enable delivery to be taken of such firearms or ammunition; and the proper

officer shall issue to every such person a receipt for the firearms or ammunition left in his or her charge.

(2) Any person who contravenes this regulation shall be guilty of an offence.

Unclaimed baggage

49. All baggage unclaimed or uncleared after one day shall be removed by the master or agent of the aircraft or vessel to the customs warehouse and shall, after being deposited therein for a period of eight days, be dealt with in accordance with section 58 of the Act.

Unaccompanied baggage declaration C.18

50. The owner of any passenger's unaccompanied baggage shall make a declaration of that baggage and the articles contained therein in Form C.18.

Bullion, etc.

51. If in any special circumstances the owner of bullion, currency notes, coins or perishable goods wishes to take delivery of those goods prior to passing entry, he shall apply to the proper officer in Form C.19 and form C.63 and furnish a bond in Form CB.1, or such other security as may be required, in such amount as the proper officer may decide; and the owner shall enter the goods within forty-eight hours of taking delivery of them.

Importer to provide special implements for examination

52. If the quantity of any cinematograph films or other goods of which an officer desires to take an account cannot conveniently be ascertained by the usual implements employed in the examination of goods, the importer shall provide apparatus for the use of the officer to enable him to take an account of them.

Packages found partly empty

53. If the importer of any goods contained in packages found slack or partly empty when landed desires to fill them from other packages declared on the same entry, he shall apply on the relative entry to the proper officer for permission to do so and shall carry out all instructions of that officer in regard to the filling of the packages and to the disposal of any resultant residue or empty packages.

Packing of goods imported in bulk

54. If the proper officer so requires, the importer of any goods imported in bulk shall pack those goods into bags or other packages of even net weight before the goods are delivered.

Goods may be examined at private premises

55. When any goods which have been entered cannot on account of their value, size or packing or for any other reason, be easily examined by the proper officer in a transit shed or a customs area and the importer desires that they be examined at his or her private premises, he shall apply in writing therefore to the proper officer, who may grant the application under such conditions as he may impose.

Entry not required for goods, etc., imported for temporary use

56. Entries shall not be required for any vehicles and goods imported in accordance with regulations 257 inclusive, unless the vehicles or goods are not re-exported.

Removal coastwise of imported goods

57. Goods discharged from an importing aircraft or vessel for removal coastwise shall be constructively warehoused at the port of importation and dealt with in accordance with section 67 of the Act-

Provided that-

(i) the Commissioner General may, generally or in any particular case, allow an inland transit shed operator to remove goods coastwise for subsequent customs clearance at that inland transit shed, in which case the transit shed operator shall furnish a bond in form CB2 and satisfy all other conditions that the Commissioner General may impose; or

(ii) the proper officer may, generally or in any particular, case allow the master of an aircraft or vessel to remove the goods coastwise as if they were goods reported for transshipment, in which case the master shall enter into a bond in Form CB.2, or furnish such other security as the proper officer may require, and enter the goods in Form C.38 (Form C.63) in quintuplicate.

Customs warehouse rent

58. (1) Rent shall be charged on goods deposited or deemed to be deposited in a customs warehouse at the following rates-

(a) at the port of Banjul, D50 per bill of lading tonne per day or part thereof;

- (b) at the inland container depots, D50 per bill of lading tonne per day or part thereof;
- (c) at the Banjul International Airport D50 per bill of lading tonne per day or part thereof;
- (d) at all other ports and places, D25 per bill of lading tonne per day or part thereof;
- (e) accompanied baggage (excluding motor vehicles) or any other goods which the proper officer is satisfied cannot be dealt with under subparagraphs (a), (b), (c) or (d), D15 per package or item per week or part thereof-

Provided that-

- (i) the minimum rent charged shall be D15, and
- (ii) rent under this regulation shall not be charged on passengers' baggage (excluding motor vehicles) if removed within eight days of the date of deposit in a customs warehouse.

(2) For the purpose of calculating rent charges a bill of lading tonne means the unit of weight, measurement or value on which any particular bill of lading is based; and fractions of tonne shall be chargeable on tenths and any portion of a tenth shall be regarded as a whole tenth.

Commissioner
General may
waive rent

59. If the Commissioner General is of the opinion that the strict enforcement of the regulations regarding the payment of rent on any goods would cause hardship owing to the nature of the goods or to any emergency or to the fact that the goods have been seized or to any other exceptional cause he or she may waive the whole or any part of the rent charges-

Provided that the Commissioner General shall first seek the approval of the Minister or a person authorized by the Minister in writing, before waiving any amount in excess of twenty five thousand dalasis.

Rent to be paid
before delivery

60. All rents and charges on goods deposited in a customs warehouse shall be paid to the proper officer before the delivery of the goods.

Custom houses
deemed to be
customs
warehouses

61. If at any port or place in The Gambia where an officer is stationed a building has not been specifically approved by the Commissioner General for use as a customs warehouse, the custom house and any premises occupied and administered by the customs shall be deemed to be a customs warehouse.

PART IV - WAREHOUSING OF GOODS

Goods not to be
warehoused

62. (1) The following goods, and any other goods which the Commissioner General may from time to time deem to be unsuitable for warehousing, shall not be warehoused-

- (a) acids, ammuniton, arms, ashes, chalk and dried fish;
- (b) firewood, fireworks, matches, goods of a perishable powdered combustible or inflammable nature, but not including petroleum products for storage in approved places;
- (c) milk (powdered), sand, stone and straw;
- (d) office supplies ready for retail sale including stationery, computer paper, pens markers, inks, cartridges for pens, pencils, files, typewriters and printer ribbons;
- (e) cosmetic products ready for retail sale including fragrances, powder, lotions, creams, lipsticks, hair colouring and hair care products;
- (f) batteries including vehicle batteries and dry cells;
- (g) spares for vehicles;
- (h) second hand motor vehicles;

- (i) building and construction materials including pipes, nuts, bolts, nails, metals, articles, electrical fixtures and parts, and tools;
 - (j) carpets and floor coverings;
 - (k) clothing (used);
 - (l) all foodstuffs in any form whether fresh or preserved;
 - (m) goods that are duty free under the First Schedule to the Act; and
 - (n) cigarettes and tobacco, except where these are where housed by duty free shops. Wines and Spirits (except with prior authority from the General).
- (2) Notwithstanding the provisions of paragraph (1), the following categories of goods may be warehoused-
- (a) goods which, to the satisfaction of the Commissioner General, are destined for the ECOWAS sub-regional market provided that only 25% of such goods may be entered for home use; and
 - (b) raw materials including completely knocked down kits imported by registered local manufacturers or assemblers where such materials are intended for use in the manufacture or assembly of their products.

(3) For the purposes of paragraph (2), "regional market" means the countries within the ECOWAS Region.

(4) Where the Commissioner General requires that goods entered for warehousing in a bonded warehouse be specially secured while in the warehouse, he may in writing require the warehouse keeper, to provide to the satisfaction of the Commissioner General a secure compartment in the warehouse for the storage of such goods; and the Commissioner General may refuse to allow any goods for which special security is required to be warehoused until such a time as a secure compartment in terms of this paragraph is provided.

(5) Any person who contravenes the provisions of this regulation commits an offence.

Owner to keep packages in repair

63. The owner of any warehoused goods shall maintain the packages in which they are contained in a proper state of repair.

Goods refused for warehousing

64. (1) If any goods entered to be warehoused are found by the officer examining them to be insecurely packed he may refuse to permit them to be warehoused.

(2) Whenever in accordance with the Act an officer refuses to permit any goods to be warehoused, the warehousing entry shall be deemed to be void, and the goods shall be deemed to be unentered; and if the goods have been removed from a transit shed or a customs area they shall be returned thereto without delay by, or at the expense of, the owner, unless the proper officer allows them to be entered for home use forthwith.

(3) The owner shall be responsible for any loss or damage which may take place between the time the goods are removed from, to the time they are returned to, a transit shed or a customs area and examined by the proper officer.

Entries for warehoused goods

65. (1) Warehoused goods shall be entered in the SAD Form with the appropriate CPC Code applied for-

- (a) home use;
- (b) exportation or use as stores for aircraft or;
- (c) removal; and
- (d) re-warehousing.

(2) In respect of goods entered under subparagraph (a) and (b) of paragraph (1), entries shall be furnished in quadruplicate and, in respect of paragraphs (c) and (d) of that paragraph, in quintuplicate.

(3) Entries shall contain such particulars of the goods as are required by the form of entry and the total number of packages shall be stated on every entry in words at length.

(4) All goods which have been entered shall forthwith be dealt with in accordance with the entry.

Owner to furnish
bond.
CB.3
CB.4
CB.5.

66. (1) In the case of warehoused goods other than petroleum products entered for removal, for exportation, for use as stores for aircraft or vessel, bonds shall be furnished in Form CB.3, 4 or 5, as the case may be.

(2) In the case of petroleum products entered for removal to another bonded warehouse or for export by road, bonds shall be furnished in cash.

(3) This regulation shall not apply in respect of goods sold from a duty free shop to a departing passenger.

(4) The bond for exportation in Form CB4 furnished under paragraph (1) shall be cancelled within thirty days or such longer period, not exceeding thirty days, as the Commissioner General may, in any particular case, allow.

Acceptance by
warehouse
keeper

67. Entries for goods for warehousing or for removal for warehousing or re-warehousing, other than entries in respect of goods to be warehoused or re-warehoused in a bonded warehouse kept by the owner of the goods, shall not be accepted by the proper officer unless the warehouse keeper of the bonded warehouse for which they are entered signifies in writing that he agrees to accept the goods into the warehouse.

Conditions of
repacking in
warehouse.
C.24.

68. Permission to repack warehoused goods may be granted on application being made to the proper officer in Form C.24 by the owner of the goods, who shall observe all the requirements of the officer in regard to opening, removing, marking, stacking, sorting, weighing, measuring and closing the packages in which the goods to be repacked are, or are to be, contained, and so as to the payment of duty thereon of any part of the goods.

Transfer of
ownership of
goods

69. When the owner of any goods deposited in a warehouse desires to transfer them to another person, subject to the provisions of section 64 of the Act, he and the person to whom it is desired to transfer the goods shall each complete and sign in the appropriate places a form of transfer in Form C.25.

Time during which goods may be warehoused

70. Unless the proper officer in any special circumstances otherwise allows, goods shall not be removed from a transit shed or a customs area to a Government or a bonded warehouse, or from one such warehouse to another, unless the warehousing of the goods can be completed during the warehousing hours prescribed by the Commissioner General.

Goods to be consigned to the proper officer

71. All goods entered for warehousing at a port other than the port at which they are imported and all goods entered for removal from a warehouse for re-warehousing at another port, shall be consigned care of the proper officer at the port at which they are to be warehoused or re-warehoused, as the case may be, and the relative consignment note or other document shall be conspicuously marked "in bond", and those goods shall not be delivered to the consignee or to any other person without the authority of the proper officer.

Treatment of warehoused and re-warehoused goods on removal

72. Where warehoused goods are removed from one bonded warehouse to another, those goods shall be deemed to be due for re-warehousing on expiry of six months from the date of first warehousing prior to removal; and, where those goods had been re-warehoused prior to removal, they shall be entered for home use or for exportation or for use as stores for an aircraft or vessel on expiry of six months from the date of first re-warehousing.

Licence for bonded warehouse C.26

73. (1) An application for the licensing of a building as a bonded warehouse and an application for the renewal of the licence shall be made in Form C.26.

(2) A notice inviting new applicants and applications for renewal of the licence shall be made by the Commissioner General in such manner as he may see fit.

(3) The proposed building shall be suitable for warehousing purposes so far as situation, construction and accommodation are concerned and a plan of the buildings and thoroughfares shall accompany the application.

(4) The licence shall be in Form C.27.

Bonded
warehouse fees

74. (1) A non-refundable late application fee of five thousand Dalasis shall be payable in respect of each application for the licensing of a building as a bonded warehouse received after the expiry of the time notified to submit the applications.

(2) When the application has been approved, the applicant shall pay the licence fee of forty thousand Dalasis annually or One hundred and fifteen thousand Dalasis triennially:

Provided that for a licence issued in the course of the year, the remaining part of that year shall count as a full year.

Bonds for
bonded
warehouses
C.B.6.

75. A bond in Form CB.6 to secure the duty on goods in a bonded warehouse and compliance with all the provisions of the Act and these Regulations relating to bonded warehouses shall be given by the licensee.

Alterations to
bonded
warehouses

76. (1) No person shall make any alteration or addition to any bonded warehouse without first obtaining the permission of the Commissioner General.

(2) Any person who contravenes this regulation shall be guilty of an offence.

Death of
licensee to be
reported

77. The death of a licensee of a bonded warehouse or of a surety of the bond therefor or proceedings in bankruptcy against a licensee or a surety or any other change shall be reported at once to the Commissioner General by the licensee or the surety.

Bonded
warehouses to
be numbered

78. (1) Bonded warehouses shall be distinguished by numbers.

(2) The words "Customs Bonded Warehouse" and the number allocated to the warehouse shall be clearly marked on the principal entrance to the warehouse or elsewhere as the proper officer shall approve and shall be removed when a warehouse ceases to be licensed under the Act.

(3) The words "Duty Free Shop" and the number allocated to the duty free shop shall be clearly marked on the principal entrance to the duty free shop or elsewhere as the proper officer shall approve and shall

be removed when a duty-free shop ceases to be licensed under the Act.

(4) Any person who contravenes this regulation shall be guilty of an offence.

Licensee of a bonded warehouse

79. (1) A licensee of a bonded warehouse shall submit a return of goods remaining in his or her bonded warehouse at the close of business on the 31st December, in each year to the proper officer not later than the 31st January, of the following year.

(2) Any person who contravenes this regulation shall be guilty of an offence.

Rent charges in Government warehouses

80. (1) Rent shall be charged on goods warehoused in a Government warehouse at the rate of D25 per bill of lading tonne per month or part thereof, subject to a minimum charge of D50.

(2) Rent charges shall be calculated in accordance with regulation 58 (1)

Goods to be removed when Government warehouse closed

81. Where notice has been given to the owner of any goods warehoused in a Government warehouse that it is proposed to close the warehouse, the owner shall, within the period specified in the notice, either enter the goods for home use or for exportation or for use as stores on an aircraft or vessel or for removal to another bonded warehouse; and any goods which are not so entered and removed from the warehouse shall, on the expiry of that period, be dealt with in accordance with section 70 of the Act.

PART IV - MANUFACTURE UNDER BOND

Provisions relating to manufacture of goods for export under bond CF. 1

82. (1) Imported plant machinery and equipment including raw materials and furnace oil exclusively for use in the manufacture of goods for export under bond shall be entered in (Form CF.1) SAD Forms in sextuplicate.

(2) The value of the imported goods under paragraph (1) whether free or exempt from duty, or liable to specific duty or liable to *ad valorem* duty, shall be declared in accordance with sections 173, 174 and 176 of, and the Seventh Schedule to, the Act.

(3) At the port of entry, the proper officer shall take a particular account of the imported goods and shall enter the account in a special register in Form CF. 5.

(4) The plant, machinery, equipment and the raw materials for use in the manufacture of goods for export under bond shall be consigned care of the proper officer at the station of destination and those goods shall not be delivered to the consignee or to any other person without the authority of the proper officer.

(5) On receipt of the goods in the bonded factory, the licensee shall-

- (a) enter all the imported plant, machinery and equipment and raw materials in the register in Form CF. 6; and
- (b) enter on a separate register in Form CF. 6 all the locally obtained machinery, equipment and raw materials.

Provisions relating to bonded factories CF. 2.

83. (1) An application for licensing of premises for manufacturing under bond shall be made in Form CF. 2.

(2) The factory shall be suitable to the satisfaction of the Commissioner General for manufacturing of goods for export under bond in so far as the location, situation, construction and accommodation are concerned and a plan of the buildings, factory, and thoroughfares shall accompany the application.

CF. 3.

(3) The licence shall be in Form CF. 3 and shall expire on the 31st December in the year of issue.

(4) When the application has been approved, the applicant shall pay the licence fee of thirty thousand Dalasi for each bonded factory regardless of the time of the year the licence is issued.

CFB. 1.

(5) A licensee to whom a licence is issued shall enter into a bond in Form CFB. 1 to secure the duty on goods on removal or in the factory and compliance with all the provisions of the Act and these Regulations relating to manufacturing of goods for export under bond.

(6) The death of a licensee or of a surety or any other change shall be reported forthwith to the Commissioner General by the licensee or the surety.

(7) All licensed bonded factories shall be distinguished by numbers and the words "Customs Bonded Factory" and the number allocated to the factory shall be clearly marked on the principal entrance to the factory or elsewhere as the proper officer shall approve and shall be removed when a factory ceases to be licensed under the Act.

(8) A licensee of a bonded factory shall submit a return of the goods remaining in his or her bonded factory at the close of business on the 31st December in each year to the proper officer not later than the 31st January of the following year.

(9) Any person who contravenes this regulation shall be guilty of an offence.

Manufactured goods to be entered on register
CF.7.

84. All manufactured goods shall be entered in the "Manufactured Goods Register" by the manufacturer in Form CF. 7 and shall be stored in the "Manufactured Goods Stock Room" until they are delivered therefrom for exportation or for removal to another bonded factory for further manufacture.

Manner of dealing with wastes and rejects
CF.8.

85. (1) A register in Form CF. 8 maintained by the licensee for recording wastes and rejects which must be stored separately in the "Waste and Rejects Stock Room" and the register shall be open for inspection by the proper officer at any time.

(2) The wastes and rejects from any bonded factory shall be exported or otherwise destroyed under Customs supervision.

Entry of manufactured goods
CF.4.

86. Manufactured goods for export under bond shall be entered in (Form CF. 4) Form C 63 and the details recorded in the manufactured goods register.

Treatment of manufactured goods on exportation

87. Delivery of manufactured goods from the manufactured goods stock room shall only be made in the presence of the proper officer after they have been duly entered for exportation and shall be transported

directly to the port of final exportation in sealed vehicles or containers except in the case of exceptional loads as defined in regulation 96 (8), or in any special case otherwise authorized by the Commissioner General.

Certificates of export to be obtained

88. The licensee shall obtain a certificate of exportation from the proper officer at the port of exit on completion of the exportation, and the certificate shall be submitted to the proper officer at the bonded factory as proof of such export within thirty days, or such further period as the proper officer may allow, from the date of entry of the goods.

Entry for home use

89. (1) Notwithstanding anything contained in these Regulations, the Commissioner General may, subject to such conditions and limitations as he may impose and on payment of the duties due, permit goods manufactured in a bonded factory, including waste from the manufacturing process to be entered for home use.

C.20.

(2) Subject to paragraph (1), goods manufactured in a bonded factory and are intended for home use shall be entered in SAD Form.

PART V - EXPORTATION

Rules of origin

90. (1) Goods shall be deemed to originate from The Gambia if they are wholly obtained from The Gambia or have undergone a substantial transformation in The Gambia.

(2) Goods shall be deemed to be wholly obtained in The Gambia if they are harvested, gathered, collected, mined, fished, reared, hatched, hunted or captured in The Gambia.

(3) Goods shall be deemed to have undergone substantial transformation in The Gambia if they have undergone a process of manufacturing in The Gambia-

(a) which has transformed the constituent material in form, value, description, use, name or appearance;

(b) which has led to a change in the tariff heading;

(c) which has transformed the value of such goods to the extent that the constituent material not originating from The Gambia is worth not more than sixty-five percent of the ex-factory price of the finished goods; or

(d) using materials originating in The Gambia or originating from any country with which The Gambia has a preferential trade agreement.

Processes not conferring origin

91. The following processes shall not be deemed as conferring origin to any goods-

(a) packing, unpacking, bottling, placing in flasks, bags, cases or boxes and all other simple packing operations or separation of materials;

(b) simple mixing of ingredients;

(c) simple assembly of components and parts to constitute a complete part or a combination of (b) and (c);

(e) operations to ensure preservation of goods; bending and cutting;

(f) drying, enzyme washing, acid washing, roasting; or

(g) dyeing, bleaching, polishing or screen printing.

Treatment of mixtures

92. A mixture shall be deemed as originating in The Gambia if the constituent materials which give the mixture its essential character originate in The Gambia.

Treatment of parts

93. In determining the origin of goods assembled in The Gambia, parts thereof shall be deemed to originate in The Gambia if they have been manufactured in The Gambia.

Determining the origin

94. Notwithstanding the foregoing, for purposes of determining the origin of goods eligible for benefits under any preferential trade agreement, the rules of origin of the country of importation shall apply.

- Treatment costs **95.** In determining the ex-factory price of any goods, the following costs shall not be deemed to be costs of manufacturing-
- (a) marketing and advertising costs;
 - (b) the costs of financing the inventory;
 - (c) storage costs;
 - (d) packing costs; or
 - (e) any other cost which does not contribute to a change in the goods.
- Requirement for visa **96.** Where, in respect of any goods originating in The Gambia, there is in the country of importation a requirement of a visa, the exporter of such goods shall apply for such visa in accordance with Regulation 97.
- Application form **97.** (1) An application for a visa under Regulation 96 shall be in the form specified in the First Schedule and shall be supported by the shipping documents in respect of the goods.
- (2) On verification of the documents submitted under Subparagraph (1), the Customs shall issue the visa on the original invoice.
- (3) A visa shall be in the form set out in the Second Schedule and shall be-
- (a) of such grouping as may from time to time be specified by the Minister by notice in the Gazette; and
 - (b) accompanied by a certificate of exportation at the port of exit; and endorsed by the proper officer.
- Validation of visa and certificate of origin **98.** Where there exists any doubt as to the origin of goods being exported, the country of importation may-
- (a) verify the certificates of export by way of written questionnaires to the exporter or producer in The Gambia;

(b) return a certified copy of the visa to the Customs for verification and validation; or

(c) subject to any existing reciprocal arrangements with the country of importation, visit the premises of an exporter or producer to verify production records and observe the facilities used in the production of the goods.

Verification of doubtful certificates on visas

99. For the purposes of conducting a verification visit, the country of importation shall, through its relevant body, deliver a written notification of its intention to conduct the visit to the Commissioner General indicating the number of factories to be visited.

Procedure for notification of visit

100. The notification referred to in Regulation 99 above shall include-

(a) the identity of the authorised officials from the importing country performing the verification visit;

(b) the estimated number of the exporters or producers whose premises are to be visited; or

(c) the approximate date and proposed places for the proposed verification.

Time of verification visit

101. (1) The proposed verification visit shall take place within such period, not exceeding fourteen days, from the date of receipt of the notification thereof or as may be agreed between the Commissioner General and the body issuing the notification.

(2) The exporter or producer whose premises are to be visited may designate a person of his or her choice to be an observer during the verification visit conducted under these Regulations.

Generally accepted accounting principles to apply

102. Verification of the regional value content requirement in respect of the goods shall be done in accordance with the generally accepted accounting principles applicable in The Gambia.

Exporter to be furnished with results of verification

103. Any person conducting a verification visit shall provide the Commissioner General with the results of such visit in writing together with the reasons for the findings and the Commissioner General may forward

the same to the exporter or producer to whose premises the results relate.

Advance ruling

104. (1) Any exporter or producer of goods may request the Commissioner General for a verification and advance ruling in respect of the goods.

(2) Any person requesting for an advance ruling shall provide the Commissioner General with all information that the Commissioner General may require for determination of the origin of the goods.

(3) The Commissioner General shall after obtaining all necessary information under Subparagraph (2), issue the ruling and shall provide to the person requesting such ruling a full explanation of the reasons thereof.

Revocation of advance ruling

105. The Commissioner General may revoke an advance ruling-

(a) if the ruling is based on an error of fact;

(b) in the tariff classification of the goods material which are the subject of the ruling;

(c) in the application of a value content requirement;

(d) if the ruling is at variance with a preferential trade agreement between The Gambia and the importing country; and

(e) to conform with a judicial decision or change in any written law.

Appeal

106. A person against whom an unfavourable ruling has been given may appeal to the Commissioner General for review of the decision or to any competent court of law.

Commissioner General to forward return

107. Subject to the existence of a preferential trade agreement between The Gambia and any other country, the Commissioner General may forward a monthly return of all visas issued and goods exported to the Customs administration of that other country.

Offences

108. (1) A person who on matter relating to a visa-

(a) fails to furnish information when required to do so;

(b) furnishes information which is incorrect in any material particular;

(c) forges or in any way alters a visa;

(d) fraudulently declares a false origin of goods; uses counterfeit documents in support of an application therefore;

(e) fails to keep proper records relating to production of goods, including information relating to-

(i) materials used in production,

(ii) the place of production,

(iii) the number and identification of the type of machinery used in production, or

(iv) the number of workers employed in production,

shall be guilty of an offence.

(2) Any person found guilty of an offence under Paragraph (1) shall be liable for a fine not exceeding one hundred thousand dalasis or imprisonment for a period not exceeding three years, or both.

(3) The Court may in addition to any penalty imposed under Paragraph (2) order that the person found guilty under that Paragraph be not allowed to export goods under any preferential trade agreement.

(4) Any goods the subject of an offence under Paragraph (1) shall be liable to forfeiture

Entry outwards
C.28.

109. Entry outwards of a vessel shall be made by the master or his or her agent in Form C.28.

Entry for
exportation

110. (1) Goods for exportation, other than warehoused goods, goods under drawback, goods in transit or for transshipment and goods to which the provisions of Regulations 255 to 259 inclusive apply, shall be entered in (Form C.29) Form C.63.

(2) The entry shall be submitted in septuplicate and shall contain such particulars of the goods entered for exportation as are required by the entry.

Sufferance
wharves and
unapproved
places
C.12.

111. Where the master of an aircraft or vessel wishes to proceed to a sufferance wharf, or any place other than an approved place of loading, to load cargo, he shall apply to the proper officer for permission in Form C.12.

Accommodation
and transport to
be provided

112. (1) The proper officer may grant permission under Regulation 101 subject to such conditions and directions as he or she may deem fit to impose, and subject to the master or his or her agent defraying the cost of or providing accommodation in accordance with Section 16 of the Act and transport overland or by sea, as the proper officer may decide, from and to his or her proper port for each officer whose services the proper officer may deem necessary at the sufferance wharf or other place.

(2) The proper officer may require the master of an aircraft or vessel proceeding to a sufferance wharf or other place to deposit with him in advance a sum sufficient to cover the expenses referred to in paragraph (1).

Goods not to be
loaded at
sufferance wharf
until entered

113. (1) No goods shall be loaded at a sufferance wharf or at any place other than an approved place of loading until they have been entered.

(2) The Commissioner General may generally in regard to any particular sufferance wharf or place or in any particular case waive or modify this requirement.

Master to submit
passenger list

114. (1) If the proper officer so requires, the master or his or her agent shall deliver to the proper officer, before any passenger embarks on any aircraft or vessel, a correct list of the passengers embarking.

(2) No person shall embark on any aircraft or vessel except at a place appointed in accordance with section 15 of the Act, nor, in the case of a passenger, until permission to embark has been granted by the proper officer.

(3) The baggage of passengers of an aircraft or vessel proceeding to a foreign port shall be loaded at such place as the proper officer may direct and, unless the proper officer otherwise allows, shall not be loaded until it has been examined and passed by him for shipment.

(4) Any person who contravenes this regulation shall be guilty of an offence.

Shipment before entry

C.30.
CB.7.

115. Where, under the provisions of section 90 of the Act, the proper officer may permit the exportation, prior to entry, of goods, whether liable to or free of export duty, application shall be made by the exporter in Form C.30 in duplicate and security furnished in Form CB. 7 or by cash deposit in lieu.

Cargo landed in error
C.31.

116. Where any goods have been unloaded in error, the master or agent of the aircraft or vessel shall make application in Form C.31 to the proper officer at the place of unloading for permission to reload the goods and obtain that permission in writing before removing them from the place of unloading, and he shall observe all such conditions in regard to the removal and reloading of the goods as the proper officer may impose.

Shipment of duty paid and free stores
C.32.

117. The master of an aircraft or vessel desiring to ship duty paid stores, other than under drawback, or stores which are not liable to duty shall make application to the proper officer in Form C32.

Shipment of drawback and dutiable stores

118. The master of an aircraft or vessel desiring to ship as stores any goods from a Government or bonded warehouse or any goods under drawback shall comply with the relevant regulations accordingly.

Transfer of stores
C.33.

119. (1) The master of an aircraft or vessel desiring to transfer stores from one aircraft or vessel to another shall make application to the proper officer in Form C.33 in triplicate.

(2) Any person who contravenes this regulation shall be guilty of an offence.

Transfer bond
CB.5.

120. Stores subject to duty shall not be transferred from one aircraft or vessel to another until a bond has been given in Form CB.5 or cash deposit in lieu.

Conditions of
loading or
transfer of
stores

121. The loading or transfer of stores shall be subject to the observance by the applicant of any conditions imposed by the proper officer and shall not commence until the appropriate entry has been passed or application has been granted.

Production of
stores before
shipment

122. (1) All stores shall be produced to the proper officer before being put on board an aircraft or vessel, and upon being put on board shall not be taken into use without the express permission of the proper officer while the aircraft or vessel is within The Gambia.

Provided that duty-paid stores on which drawback of import duty, suspended duty or dumping duty, or remission, refund or rebate of excise duty is not claimed and stores which are not liable to duty may be taken into immediate use.

(2) Any person who contravenes this regulation shall be guilty of an offence.

Conditions
under which
goods deemed
to be put on
board

123. Goods entered under bond or covered by cash deposit for exportation or use as stores or for transshipment shall not, unless the Commissioner General otherwise directs, be deemed to have been put on board the aircraft or vessel unless they are-

- (a) entered on an appropriate form;
- (b) produced to the proper officer for examination immediately prior to loading;
- (c) loaded on the exporting aircraft or vessel immediately after examination;
- (d) produced to the proper officer, if he so requires, after loading;

- (e) certified on the appropriate form by the master or other principal officer of the aircraft or vessel on having been received on board;
- (f) except in the case of aircraft or ships' stores, included in the outward manifest of the aircraft or vessel.

Exportation by
overland routes

124. (1) Vehicle and goods, other than vehicles and goods to which the provisions of regulations 252 to 256 inclusive apply, exported overland shall be entered in the form prescribed in regulation 100.

C.11.

(2) The person in charge of a vehicle, whether or not that vehicle is conveying goods, shall report to the proper officer full particulars of the vehicle and the goods, if any, in Form C.11.

(3) Subject to paragraph (4) petroleum products for export shall only be conveyed in a sealable vehicle in respect of which there is a valid licence issued in accordance with paragraph (6).

(4) Paragraph (3) shall not apply to a vehicle licensed for that purpose in any member state of the Economic Community of West African States (ECOWAS) and in respect of which a certificate C 37B has been granted or a vehicle licensed to carry transit goods.

(5) An application for the licence required under paragraph (3) shall be made in writing to the Commissioner General.

(6) The Commissioner General may, subject to the payment of a licence fee of five thousand Dalasis and to such conditions as he may deem necessary, issue a licence to the applicant in Form C37C.

(7) The Commissioner General may at any time cancel or suspend a licence issued under paragraph (6) if the licensee is in breach of any condition attached to the licence.

(8) A person who contravenes any of the provisions of this regulation shall be guilty of an offence and shall be liable to a fine not exceeding two hundred thousand Dalasis.

Goods in transit

C.34

125. (1) Goods imported in transit to a foreign port or place shall be entered at the port of importation in (Form C.34) Form C.63 in sextuplicate within twenty-one days, or such further period as the proper officer may allow, of the commencement of the discharge of the importing aircraft or vessel, or, in the case of goods imported overland, before the goods are conveyed in transit through The Gambia, and the goods remaining unentered after that period or after such further period as the proper officer may allow shall, if the officer so requires, be deposited in a customs warehouse.

(2) At the time of entering the goods in transit the owner shall produce to the proper officer the documents relating to them.

(3) The owner shall give security in such sum as the proper officer may require for-

(a) the conveyance of the goods by the road or routes approved by the proper officer and for their exportation within thirty days;

(b) in the case of goods imported by air, within twenty-one days of the date of passing the entry; and

(c) within such further period, not exceeding thirty days in both cases, as the proper officer may allow, but the further period shall not be allowed unless application for the extension is made prior to the expiry of the prescribed periods;

(4) The Commissioner General may extend further period allowed by the proper officer if he or she is satisfied that-

(a) the goods are a subject of a pending court case;

(b) the goods are relief supplies belonging to an approved international relief agency;

(c) they are petroleum products entered in transit through The Gambia;

(d) the goods have not been exported due to special circumstances arising from national or

international emergencies, civil strife, closure of border to trade or due to any other reasons beyond the control of the owner;

- (e) the production within the period allowed by subparagraph (a) for the exportation of the goods, of evidence satisfactory to the proper officer that the goods have been so exported; and
- (f) the payment of any duty which may become payable in respect of the goods or any of them.

(5) Security given by bond shall be-

- (a) in Form CB.8 & CB.8A and shall be guarantee provided by the Gambia Chamber of Commerce and Industry (GCCl) to cover transit operations from the Customs office of departure to the Customs of arrival; and
- (b) comprehensive made to cover several Inter-State Road Transit Operations or be limited shall be carried within a period not exceeding one year.

(6) Goods in transit shall only be carried through The Gambia in sealed vehicles except in the case of exceptional loads as defined in paragraph (8) or any other special case otherwise authorized by the Commissioner General; and in the case of goods carried by road the carrying vehicle shall have been licensed for the purpose by the Commissioner General-

- (a) that this paragraph shall not apply to a vehicle which has been licensed in any ECOWAS member state and in respect of which a certificate of approval in Form C.37A has been granted;
- (b) shall bear the words "TRANSIT GOODS" printed on both sides boldly and clearly in capital letters as specified in Form C.37, and for the purposes of this subparagraph and paragraph (12), reference to a carrying vehicle means, in the case of an articulated

vehicle, the semi-trailer and not the motive unit;

(c) in the case of a vehicle transiting within the Member State of the ECOWAS, be exempt for the conditions of paragraph (b), but will, instead, have affixed to its front and rear a circular plate measuring 25 cm in diameter bearing reflective white letters with abbreviation "ECOWAS – ISRT/CEDEAO TRIE" inscribed in capital roman letters against a reflective blue background and under a dotted line;

(d) such letters shall be 10 cm high and the stroll 2 cm thick;

(e) the plates shall be so placed as to be clearly visible, removable and capable of being sealed, and the seals to such plates shall be affixed by the customs authorities of the customs offices of commencement and shall be removed by the authorities of the customs offices of destination; and

(f) be constructed and equipped in such manner that-

(i) the customs seal can simply and effectively be affixed thereto;

(ii) no goods can be removed from or introduced into the sealed part of the vehicle without breaking the customs seal;

(iii) it contains no concealed spaces where goods may be hidden;

(iv) all spaces in the form of compartments, receptacles or other recesses which are capable of holding goods are readily accessible for customs inspection;

(v) should empty spaces be formed by the different layers of the sides, floor and roof of the vehicle the inside surface shall be firmly fixed, solid, unbroken and incapable of being dismantled without leaving obvious traces.

- (vi) openings made in the floor for technical purposes, such as lubrication, maintenance and filling of the sand-box are fitted with a cover capable of being fixed in such a way as to render the loading compartment inaccessible from the outside;
- (vii) doors and all other closing systems of the vehicle fitted with a device which shall permit simple and effective customs sealing and the device is either welded to the sides of doors where these are of metal, or secured by at least two bolts, riveted or welded to the nuts on the inside.
- (viii) hinges are made and fitted such that doors and other closing systems cannot be lifted off the hinge-pins and other fasteners are welded to the outer parts of the hinges, except where the doors and other closing systems have a locking device inaccessible from the outside, which once it is applied, prevents the doors from being lifted off the hinge-pins;
- (ix) doors cover all interstices and ensure complete and effective closure;
- (x) it is provided with a satisfactory device for protecting the customs seal, or so constructed that the customs seal is adequately protected.

(7) No carrier shall transport goods in transit unless he has been licensed by the Commissioner General or by a competent authority in the Member State of the ECOWAS.

(8) For the purpose of paragraph (5) "exceptional load" means one or more heavy or bulky objects which, because of their weight, size, or nature cannot normally be carried in a closed or sealed vehicle or transport unit and which can be so readily identified to the satisfaction of the proper officer.

(9) Application for a licence under paragraph (7) shall be made in writing to the Commissioner General and the licence shall be in Form C.37.

(10) The Commissioner General may grant or refuse to grant a licence, or may revoke an existing licence, without assigning any reason therefore, and may, upon granting a licence, attach such conditions thereto as he shall think fit.

(11) If the quantity of goods in transit is found to be less than that specified in the entry, or the period allowed expires before any part of the goods is exported, the owner shall forthwith pay to the proper officer the penalty to the bond, except in the case of deficiency the penalty payable shall be calculated proportionately to the deficiency unless such deficiency is accounted for to the satisfaction of the proper officer:

Provided that the payment of the penalty to the bond under this paragraph shall not absolve the owner from exporting the goods within the period allowed under paragraph (3) (a), in default of which the goods shall be liable to forfeiture unless the Commissioner General otherwise directs; and

(12) On production by the owner within the period allowed by the proper officer of the quadruplicate copy of the entry and a copy of the Form C.12, duly certified by the proper officer at the port or place of exportation that the goods described therein have been exported, together with such other evidence as the proper officer may require, the deposit referred to in paragraph (3), shall, on application being made in Form C.36, be refunded to the owner, or the bond cancelled.

(13) A licence fee of two thousand Dalasis shall be payable per carrier and per vehicle per annum and all licences shall expire on the 31st December in the year of issue but shall be renewable on written application in the discretion of the Commissioner General.

(14) Notwithstanding anything to the contrary contained in these Regulations where the Commissioner General is satisfied that the non-production of satisfactory proof of exportation in respect of a part of the goods is due to

circumstances beyond the control of the owner, he may refund to the owner so much of the deposit made as he deems to be appropriate to that part of the goods in respect of which such proof has been produced, or release the owner from the obligations of any bond in so far as it concerns that part.

(15) Goods which have entered The Gambia overland or by inland waterways shall, on exportation by air or sea, be entered at the port or place of exportation in (Form C.35) Form C.63 in quintuplicate.

(16) If the owner wishes to enter for home use any goods which have been imported in transit and have not been exported and the importation for those goods is not prohibited or restricted, he shall apply in writing to the Commissioner General; and the Commissioner General, if he is satisfied with the reasons given, may allow entry to be made accordingly and shall refund the deposit given or cancel the bond executed in respect of those goods:

Provided that-

(i) a request under this paragraph shall not be granted unless it is made within the period allowed under paragraph (3)(a),

(ii) the goods are physically deposited in a customs area.

(17) This Regulation shall apply, *mutatis mutandis*, to passengers' baggage imported in transit, save that the receipt given by the proper officer that a bond has been furnished shall take the place of the entry required under this regulation.

(18) Any person who contravenes the provisions of this regulation shall be guilty of an offence and liable to a fine not exceeding two hundred thousand Dalasis and any goods in respect of which the offence is committed shall be liable to forfeiture.

(19) For the purpose of this regulation and regulation 96A-

"carrier" means the person actually transporting transit goods or in-charge of or responsible for the operation of a vehicle;

"Preferential Trade Area" means the Preferential Trade Area for ECOWAS established by Article 2 of the Treaty.

(20) An agent who fails to cancel bond-in-force within seven days from the date of re-exportation or who fails to re-export transit goods within the transit period shall be guilty of an offence and shall be liable to a fine not exceeding six hundred thousand Dalasis.

Goods on transit to or from a ECOWAS sub-region State

126. (1) In addition to the requirements of Regulation 125, goods in transit destined to or consigned from an ECOWAS sub-region State shall be entered in (Form C.35A) Form C.63 in quadruplicate at the customs office of departure prior to the commencement of a transit operation.

(2) In the case of goods destined in transit to an ECOWAS sub-region State the endorsement on the quadruplicate copy of Form C.35A by the customs authorities in the office of entry in the subsequent transit country that the goods described thereon have been received in that country shall be accepted as the necessary evidence in support of the application made in Form C.36 for refund of the deposit or cancellation of the bond.

(3) For the purpose of this regulation-

"ECOWAS sub-region State" means the countries with which The Gambia trades by road, namely, Guinea Bissau, Guinea Conakry, Mali, Mauritania and Senegal;

"customs transit operation" means the transport of goods from an office of departure to an office of destination under customs transit;

"office of departure" means a customs office at which a customs transit operation commences;

"office of destination" means a customs office at which a customs transit operation is terminated.

Transit
warehouse

127. (1) No goods entered in transit shall be stored in any premises, pending re-exportation, unless the owner or occupier of the premises holds a valid licence issued in accordance with this regulation, to use such premises as a transit warehouse.

(2) Any owner or occupier of any premises who permits such premises to be used in contravention of paragraph (1) of this regulation shall be guilty of an offence and shall be liable to a fine not exceeding six hundred thousand Dalasis, and any goods in respect of which the offence has been committed shall be liable to forfeiture.

(3) An owner or occupier of any premises intending to use the premises as a transit warehouse shall, before commencing such use, apply to the Commissioner General for a licence.

(4) An application under paragraph (3) shall be in Form C26A and shall be accompanied by a plan of the premises to be licensed and a non-refundable application fee of two thousand Dalasis.

(5) In considering the application, the Commissioner General may require the applicant to supply such additional information in support of the application as the Commissioner General may consider necessary.

(6) The Commissioner General may, subject to this regulation and to the payment of a fee of forty thousand Dalasis, issue a licence in Form C27A to the applicant, subject to such conditions as he may deem necessary.

(7) A licence issued under paragraph (6) shall expire on the 31st December next following the date of issue but shall be renewable for a further period of twelve months.

(8) The Commissioner General may refuse to grant or renew a licence under this regulation if satisfied that-

- (a) the information contained in the application therefore is false or untrue in any material particular; or

(b) the premises in respect of which the application is made, do not meet any of the requirements of this regulation.

(9) The Commissioner General may cancel or suspend a licence issued under this regulation if the licensee is in breach of any condition attached to the licence or contravenes any of the requirements of this regulation.

(10) No premises shall be licensed as a transit warehouse unless the Commissioner General is satisfied that the location, construction and size of the premises are suitable for storage of transit goods.

(11) No premises licensed as a transit warehouse shall be used for the storage of goods other than transit goods.

(12) Goods stored in a transit warehouse shall be subject to the provisions of Regulation 125.

(13) Where goods stored in a transit warehouse include sugar, the licensee shall provide a specific portion of the warehouse to the satisfaction of the Commissioner General, for the storage of such sugar.

(14) A licensee who uses or permits to be used his or her transit warehouse in contravention of this regulation shall be guilty of an offence and shall be liable to a fine not exceeding six hundred thousand Dalasis and any goods in respect of which the offence is committed shall be liable to forfeiture.

Entry and bond
for transshipment
C.38.
CB.9

128. (1) Goods reported for transshipment shall be entered in (Form C.38) Form C.63 in quintuplicate, and a security shall be furnished in Form CB.9 or by cash deposit.

(2) Goods which have not been reported for transshipment and have been unloaded may be entered for transshipment in accordance with the provisions of this regulation if-

(a) they have not been entered under provisions of the Act and these Regulations;

- (b) the master or agent applies for and obtains the permission of the proper officer to amend the inward report of the importing aircraft or vessel.

(3) Goods reported for transhipment shall be entered and re-shipped within twenty-one days of the date of the commencement of discharge of the importing aircraft or vessel or within such further period as the proper officer may allow.

Transhipment
direct

129. Goods reported for transhipment may, with the permission of the proper officer and subject to such conditions as he may impose, be transhipped direct from the importing aircraft or vessel, if the goods are reported by the importing aircraft or vessel for transhipment.

PART VI - IMPORTATION AND EXPORTATION BY POST

Commissioner
General may
waive entries for
goods imported
by post

130. (1) When goods are imported in postal articles the Commissioner General may accept for the purpose of assessing the duty on those goods, in lieu of the entry required under the provisions of the Act and these Regulations, the customs declaration on the form provided by the postal administration in the country of origin.

(2) In the case of goods exported by post, any form or label affixed to the parcel on which a description of the contents and their value is declared shall be deemed to be the entry required under the provisions of the Act and these Regulations.

Customs
declaration on
postal articles

131. (1) A customs declaration made out by the sender of any goods imported by parcel post shall accompany, or be securely attached to, each parcel or to one of the parcels when the goods are packed in more than one parcel.

(2) The declaration shall give a correct description of the quantity or weight, the country of origin and the value of the contents of the parcel or consignment.

(3) If a parcel contains goods of a commercial nature an invoice or a statement showing full particulars of the

goods shall be enclosed in the parcel; and if the goods are enclosed in two or more parcels an invoice or a statement showing full particulars of the goods shall be enclosed in one of the parcels which shall be clearly marked "Invoice (or statement) enclosed".

(4) If the invoice or statement cannot be conveniently enclosed inside the parcel it may be securely attached to it.

Production of postal articles

132. All postal articles shall, if the Commissioner General so requires, be produced by an officer of the Post Office to the proper officer for examination, either at the port of arrival in, or departure from, The Gambia as the case may be, or at such other place in The Gambia as the Commissioner General may direct, for the purpose of which the officer of the Post Office shall be deemed to be the agent of the importer or exporter.

Detention of postal articles
Act. No. 12 of 2005

133. In any case where a postal article, or any part of its contents, is found on examination to be conveyed otherwise than in conformity with the provisions of the Gambia Postal Corporation Services Act, or not to agree with any declaration which accompanies, or is affixed to, that postal article, or with any entry, invoice or other document purporting to relate to its contents and which may be either transmitted therewith or produced by the addressee, that postal article and all its contents shall be deemed to be goods imported or exported contrary to the provisions of the Act and these Regulations and shall be dealt with as provided therein.

Uncleared postal articles

134. If the addressee of a postal article neglects to claim that postal article, and if that postal article is not delivered to an alternative addressee or returned to the sender within such time as may be specified in the laws relating to the Post Office, or if the addressee refuses to pay the duty, if any, in respect of the goods contained in that postal article, the Post Office shall send the postal article to the customs for deposit in the customs warehouse, there to be dealt with in accordance with section 58 of the Act.

Duties to be paid to the customs

135. The duty collected by the Post Office shall be paid to the Commissioner General at such times and in such manner as may be notified by him.

PART VII - DEPARTURE AND CLEARANCE OF AIRCRAFT AND VESSELS

Form of clearance of vessel C.39

136. The certificate of clearance of a vessel departing to a foreign port shall be in Form C.39.

Outward manifest of vessel C.2.

137. (1) The outward manifest of a vessel shall be in Form C.2 and shall contain particulars of all cargo shipped in accordance with the description thereof in the relevant bill of lading or freight note, together with the weight or cubic measurement of the cargo in the manner prescribed in regulation 18.

(2) Each page of the outward manifest, other than that on which the declaration is signed, shall be initialled by the master or his or her agent, and the master or agent shall number and seal together the pages and shall, if required, sign the outward manifest in the presence of the proper officer.

Clearance and general declaration for aircraft C.4.

138. (1) Before departing to a foreign port the master of an aircraft shall deliver to the proper officer a general declaration in Form C.4 in duplicate: and one copy of that Form, signed by the proper officer, shall be returned to the master and shall be the certificate of clearance of the aircraft.

(2) The report of cargo shall be made in Form C.5 which shall be attached to the general declaration in Form C.4; and each page of the cargo manifest in Form C.5 shall be initialled by the master or his or her agent, and the master or agent shall number and seal the pages together and seal them to the general declaration and shall, if required, sign that general declaration in the presence of the proper officer.

Shipments short or in excess of manifest C.10. C.5. C.2.

139. On application being made in Form C.10 the proper officer may allow the master or agent of an aircraft or vessel to amend the cargo manifest in Form C.5 or the outward manifest in Form C.2, as the case may be, in respect of any goods found to have been shipped short or in excess of the manifest.

Separate manifest for each port

140. (1) A separate outward manifest in Form C.2 and, if required, a passenger list, shall be delivered at each port or place of departure in The Gambia and if no cargo is loaded or no passengers embark at any port

- C.2. or place, a nil Form C.2 or passenger list shall be delivered.
- C.4. (2) A separate general declaration in Form C.4 and
C.5. cargo manifest in Form C.5 for each aircraft shall be delivered at each port or place of departure in The Gambia, but if not cargo is loaded a nil Form C.5 need not be delivered.

PART VIII - CARRIAGE OF GOODS COASTWISE

- Coastwise clearance and transire
C.41. **141.** The transire for coastwise cargo carried by aircraft or vessels under section 107 of the Act, and the combined clearance and transire for coasting aircraft or vessels and their cargoes under section 109 of the Act shall be in Form C.41-
- C.39. Provided that in the case of aircraft or vessels departing to foreign ports via a port or place in The Gambia, a certificate of clearance in Form C.39 shall be required.
- Separate transires for each port
142. When cargo is loaded in an aircraft or vessel for carriage coastwise to more than one port or place, separate transires, in triplicate, shall be prepared for each port or place.
- Unloading and examination of coastwise cargo
143. (1) Coastwise cargo shall not be loaded on an aircraft or vessel for carriage coastwise or removed from a customs area or a transit shed after it has been unloaded or landed without the prior authority of the proper officer.

(2) Any person who contravenes this regulation shall be guilty of an offence.
- Sufferance wharves and unapproved places for coastwise cargo C.12
144. Where the master of a coasting aircraft or vessel wishes to proceed to a sufferance wharf, or any place other than an approved place of loading or unloading, to load or unload coastwise cargo, he shall apply to the proper officer for permission in Form C.12.
- Accommodation and transport to be provided
145. (1) The proper officer may grant permission under regulation 112 subject to such conditions and directions as he may see fit to impose, and subject to the master or his or her agent defraying the cost of or providing accommodation in accordance with section

16 of the Act and transport overland or by sea, as the proper officer may decide, from and to his or her proper port, for each officer whose services the proper officer may deem necessary at the sufferance wharf or other place.

(2) The proper officer may require the master of an aircraft or vessel proceeding to a sufferance wharf or other place to deposit with him in advance a sum sufficient to cover the expenses referred to in paragraph (1).

Transire to be delivered before loading or unloading

146. Save with the written permission of the proper officer, no coastwise cargo shall be loaded on, or unloaded from, a vessel of less than two hundred and fifty tons register, until the master has delivered to the proper officer the transire relating to the cargo to be loaded or unloaded.

Amendment of transire

147. The proper officer may permit the master or agent of an aircraft or vessel on application to amend the transire if any cargo is found to be in excess or short of that described therein.

General transires C.42.

148. General transires in Form C.42 may, upon application, be granted by the proper officer for periods not exceeding six months to vessels trading regularly in local produce between certain specified ports under the following conditions-

- (a) the original general transire shall be carried on board the vessel and shall be available for inspection by any officer at any time;
- (b) no restricted or prohibited goods or goods which have been entered into home use shall be carried except as provided for in paragraph (e);
- (c) within twenty-four hours of arrival at any port and before he allows any goods to be unloaded, the master shall deliver to the proper officer a correct account, in duplicate, of the cargo to be discharged at that port in respect of which he holds a general transire;
- (d) the master of a vessel shall not carry any goods on which royalties are payable unless he has first obtained a pass note issued by the proper

officer in respect of those goods; and restricted or prohibited goods and goods which have been entered into home use found on board a vessel having a general transire (except as provided for in subparagraph (e) shall be seized;

- (e) if the master of a vessel wishes to ship restricted or prohibited goods or goods which have been entered into home use, he shall deliver to the proper officer at the port at which the goods are loaded a transire in triplicate in respect of those goods and shall comply with regulations 140 to 142.

Pass note for
duty paid goods
carried
coastwise

149. Duty paid goods shipped from one port in The Gambia for subsequent discharge within The Gambia shall be produced to the proper officer prior to shipment; and the officer shall, on request, issue in respect of the goods produced to him a pass note which shall be delivered to the proper officer at the port of discharge as a warrant for free admission of the goods specified therein.

PART IX - REGISTERED USERS

Application for
registration
C. 40.

150. Any person who wishes to be a registered user for purposes of an order under section 23 of the Act shall apply in Form C.40

Acceptance of
registration

151 (1) If the application is completed to his or her satisfaction and the premises including the operations therein meet with his or her approval, the Commissioner General shall-

- (a) register the applicant as a registered user; and
- (b) register the premises to be used by the registered user.

(2) Should the Commissioner General decline to register an applicant and his or her or her premises in accordance with paragraph (1), he shall advise the applicant accordingly.

Validity of
registration

152. Registration under regulation 150 shall become valid three months after the date of registration, or on such other date as the Minister may in any particular

case direct, unless an appropriate order is first made, in which case registration shall lapse at the end of the period of validity of the order.

Storage and use **153.** (1) The Commissioner General may require a registered user-

- (a) to keep any goods in respect of which an application for refund of duty is to be made on registered premises and in such room, store or other place as may be specified; and
- (b) to provide on the registered premises for the use of an officer such facilities as may be necessary for the inspection, weighing or other checking of goods in respect of which no application for refund of duty is to be made.

(2) Goods on which refund of duty is intended to be applied for as declared on the prescribed import entry shall not be removed from or used outside the registered premises, or used for purposes other than those specified in the relative order, except with the written consent of the Commissioner General who may refuse to grant consent without assigning a reason therefore.

Registered user's stock book

154. (1) A registered user shall keep a customs stock book in such form as may be approved by the Commissioner General showing full particulars of all goods in respect of which refund of duty will be claimed and of the use of those goods.

(2) Stock and accounts relating to the goods shall be kept in such manner that they can be readily checked by the proper officer.

Monthly returns

155. Every registered user shall transmit to the Commissioner General within seven days after the end of each month a certified copy of the entries in the customs stock book relating to the preceding month.

Manufacturing operations

156. A registered user shall, if required by the Commissioner General, carry out under the supervision of the proper officer at such reasonable times as the Commissioner General may deem necessary, any manufacturing operations in his or her registered

premises in which goods subject to refund of duty are being used.

Books,
documents, etc.

157. The premises of the registered user together with the books, documents and stocks shall be accessible at all times for inspection by the proper officer.

Commissioner
General may
dispense with
certain
requirements

158. Notwithstanding anything contained in these Regulations, the Commissioner General may, in order to meet the exigencies of any special case, dispense, wholly or in part, with any requirements imposed there under on a registered user.

Control of goods
entering the
export
processing zone

159. (1) All goods imported from foreign territory into the export processing zone through the customs territory, shall be entered in (Form CPZ1) Form C.63 in sextuplicate; and a bond in Form CPZB shall be given.

(2) All goods shall be consigned to the proper officer in charge of the relevant export processing zone where goods are destined in sealed containers, boxes or vehicles except in the case of exceptionally bulky loads which cannot be contained in such containers or vehicles, and two copies of the entry in Form CPZ1 shall accompany the goods.

(3) Examination of goods shall be carried out at the premises of the enterprise or within the export processing zone where examination facilities are provided except that should the Commissioner General have any reasonable cause, he may direct a proper officer to carry out examination of such goods at the point of importation within the customs territory or before entry into the export processing zone.

(4) One copy of the Form CPZ1 duly certified by the proper officer as to the receipt of the goods in the export processing zone shall be returned to the owner for presentation at the port of importation for the purpose of cancellation of the security bond.

(5) Goods imported into the export processing zone from the customs territory shall be entered in (Form C.29) Form C.63 in sextuplicate by the exporter.

(6) All export processing zone enterprises shall be required to maintain stock records of the raw materials

as well as the finished product in the format set out in Form CPZ3 or other approved format.

(7) Every export processing zone enterprise shall maintain stock control records and shall produce the records for inspection by the proper officer.

(8) If, on inspection of the records and physical stocktaking, goods are found missing and the enterprise cannot give a satisfactory explanation to the proper officer, then the enterprise shall be guilty of an offence and liable to a fine not exceeding two hundred and forty thousand Dalasis or twice the amount of duty payable on the missing goods, whichever is the higher.

(9) Every export processing zone enterprise shall submit monthly returns on stocks held in the Form CPZ3 to the proper officer.

(10) All goods intended for export from the export processing zone shall be entered in (Form CPZ2) Form C63 in sextuplicate; and a bond in Form CPZB shall be given.

(11) All such goods shall be produced to the proper officer for the purpose of examination and of sealing of the containers, box or vehicle after which the proper officer shall allow the goods to leave the export processing zone; and two copies of the entry shall accompany the goods to the port of exportation within the customs territory.

(12) No further examination of the goods shall be carried out at the final port of exportation within the customs territory, unless the proper officer finds the seals tampered with, or on any other reasonable grounds.

(13) One copy of the (Form CPZ2) Form C.63 duly certified by the proper officer as to the exportation of the goods shall be returned to the owner for presentation to the proper officer at the export processing zone for the purpose of the cancellation of the security bond.

(14) Goods exported to the customs territory from the export processing zone shall be treated in the same

manner as if such goods were imported from a foreign country and shall be entered in Form C.15 in sextuplicate.

(15) Any goods being moved from one export processing zone to another export processing zone shall be entered in Form CPZ2 and the bond in Form CPZB shall be given.

(16) One copy of the Form CPZ2 and Form C.63 duly certified by the proper officer at the receiving export processing zone shall be returned to the owner for presentation to the proper officer at the dispatching export processing zone for the purpose of cancellation of the security bond

(18) The plant, machinery and equipment may be removed for repairs, servicing or maintenance from an export processing zone to the customs territory.

(19) The plant, machinery and equipment shall be accorded temporary importation facilities in the customs territory and shall be entered in Form C.43 in quadruplicate and a bond in Form CB. 10 shall be given.

(20) Where, under these Regulations, security is required to be given, then the security may be given to the satisfaction of the proper officer-

- (a) by bond in such sum and subject to such conditions and such sureties as the proper officer may reasonably require;
- (b) by cash deposit; or
- (c) partly by bond and partly by cash deposit.

(21) For the purpose of this regulation, a general bond executed by an export processing zone developer or operator shall be accepted to cover movements of imports and exports between the enterprise within a particular export processing zone and the ports of importation or exportation including movement between export processing zones except that any enterprise may execute a bond to cover its own goods in transit.

(22) As far as possible, disposal or destruction of wastes and residues resulting from the manufacturing process shall be carried out within the export processing zone under the supervision of the proper officer.

(23) If there are no proper facilities of disposal within the export processing zone, the wastes may be destroyed in the customs territory on application to the proper officer.

(24) After the destruction of the wastes, the proper officer shall issue a certificate of destruction.

(25) In case of sale of wastes and rejects in the customs territory, the movements of such wastes or rejects shall be subject to the normal importation procedures in the customs territory.

(26) All personnel and vehicles entering in or going out of any export processing zone shall be subject of search by the proper officer.

Specification for
vans
transporting
dutiable goods

160. (1) The following specification shall be complied with before a locked van is approved for the transportation of dutiable goods-

- (a) place for storage of goods shall be totally covered;
- (b) the body of the vehicle shall be made of steel or fibre glass;
- (c) only one door shall be allowed and the door shall be equipped with a facility for locking and sealing;
- (d) iron grilles shall be fixed to the glass windows of the vehicles; and
- (e) the section for the driver and passengers shall be separated from the storage area.

(2) The locked van approved for the transportation of dutiable goods shall not have secret compartments and shall be inspected and have a valid permit issued by the proper officer.

Transporting of
small packages
and boxes

161. (1) Small packages and samples may be transported in locked boxes made of steel sealed by customs in any vehicle and the proper officer assigned to an export processing zone may approve the use of locked boxes if satisfied that the boxes are suitable for the transportation of dutiable goods.

(2) For the purposes of identification, locked boxes shall be given serial numbers by the approving officer and the number and name of the export processing zone enterprises shall be written on locked boxes in indelible ink.

PART X - CONTROL OF MANUFACTURE OF EXCISABLE GOODS OTHER THAN SPIRITS

Definition and
application for
license to
manufacture
E1

162. (1) Application for a licence to manufacture goods shall be made in Form E.1 in duplicate to the Commissioner General.

(2) When the Commissioner General has approved the entry of premises made by the applicant in accordance with regulation 164, the applicant shall-

(a) pay a licence fee of ten thousand Dalasis per annum or thirty thousand Dalasis triennially-

(i) in the case of breweries, wineries, distilleries, denaturers, compounders and rectifiers the fee shall be twenty thousand Dalasis annually or fifty five thousand Dalasis triennially; and

(ii) in the case of a licence issued in the course of the year, the remaining part of that year shall be deemed to be a full year.

(b) furnish such security as the Commissioner General may require in Form EB.1.

EB. 1

E. 2

(3) A licence shall be in Form E.2.

(4) An excise factory shall be distinguished by an identification number allocated by the Commissioner General.

(5) The words "Customs Excise Factory" and the number allocated to the factory shall be clearly marked on the principal entrance to the factory or such other place, and shall be removed when the factory ceases to manufacture excisable goods.

Transfer of
licence

163. (1) Any licensee who wishes-

- (a) to transfer his or her licence to any other person;
- (b) to transfer his or her factory to any other place;
- (c) to manufacture another class of excisable goods in his or her factory on his or her ceasing to manufacture therein the class of excisable goods specified in the licence,

shall make application in Form E.3 in duplicate to the Commissioner General.

(2) The fee for the transfer of a licence from a licensee to any other person shall be one hundred Dalasis.

Entry of
premises and
plant

164. (1) When the application for a licence has been approved the applicant shall furnish the Commissioner General with-

- (a) an entry in Form E.4 in duplicate in which the applicant shall declare the particulars of his or her factory required by section 139 of the Act;
- (b) a plan, in duplicate, of each building, room or place to which the application for a licence relates and the situation of that building, room or place, in relation to other buildings, rooms or places in the vicinity.
- (c) specifications and particulars, in duplicate, of each item of plant to be used in the manufacture, preparation for sale, or storage, of materials or excisable goods.

(2) Where the application is for the renewal of a licence and there have not been any alterations in the

E.4.

buildings, rooms, places or items of plant since the issue of the previous licence, the details referred to in paragraph (1) need not be furnished.

Brewing book
E.5.

165. A brewing book shall be in Form E.5.

Declaration
of brands of
beer

166. (1) No brewer shall bottle or otherwise pack any beer for sale unless-

- (a) he or she has made a declaration in writing to the Commissioner General in respect thereof in such form and containing such particulars as the Commissioner General may require; and
- (b) the Commissioner General has approved the prescribed number of litres per container of beer.

(2) In this regulation-

“container” means any case, carton or other container in which bottled or canned beer is packed or any keg, drum or cask containing beer for subsequent sale;

“prescribed litre” means the litres prescribed in writing by the Commissioner General.

Production
accounts

167. Every brewer shall, at the close of business each day and within twenty-one days after the end of every month or, in both cases, within such longer period of time as may be allowed by the proper officer and in such form as the Commissioner General may require prepare an account of the production of beer bottled or packed for sale on that day.

Determination of
original gravity

168. (1) The gravity of any liquid at any time shall be ascertained by the use of a saccharometer of a type approved by the Commissioner General.

(2) Where, for the purpose of these Regulations, it is necessary to ascertain the original gravity of worts in which fermentation has commenced, then that gravity shall be ascertained in the following manner-

- (a) a sample shall be taken from any part of the worts and a definite quantity thereof by

measure at the temperature of 15.55 degrees Centigrade shall be distilled;

- (b) the distillate and residue shall each be made up with distilled water to the original measure of the quantity before distillation and the gravity of each shall be ascertained;
- (c) the number of degrees by which the gravity of the distillate is less than the gravity of distilled water shall be deemed the spirit indication of the distillate;
- (d) the degrees of original gravity standing opposite to the spirit indication in the table set out in the Second Schedule added to the gravity of the residue shall be deemed to be the original gravity of the worts.

Removal of beer
in bulk

169. No person shall transfer any beer in bulk to another brewery or licensed premises for bottling or filling unless prior notice thereof has been given in the brewing book at least twenty-four hours before the transfer is made; and a brewer shall maintain a record of transfers in such form as the Commissioner General may require.

Bond security

EB. 2.

170. The Commissioner General may require a brewer to provide security in Form EB.2 for the purpose of securing the duty payable on beer being transferred in bulk to another brewery or licensed premises and on which duty has not been paid.

Monthly excise
account
E.6.

171. A monthly excise account, in quadruplicate, in Form E.6 shall be submitted by the brewer to the proper officer; and a copy of the monthly production account shall accompany the excise summary.

Container for
cigarettes and
manufactured
tobacco

172. For the purpose of this head, "container" means any tin, box or other immediate container in which manufactured tobacco or cigarettes are packed for sale.

Stock books
E.7

173. The stock book referred to in section 138 of the Act for excisable goods shall be in Form E.7 or such other form as the Commissioner General may approve.

Declaration of
brands of
manufactured
tobacco

174. A licensee shall not import any tobacco until-

- (a) he or she has made a declaration in writing to the Commissioner General in respect thereof in such form and containing such particulars as the Commissioner General may require; and
- (b) the Commissioner General has approved the declaration.

Packing and
offering for sale
of cigarettes

175. (1) No container of cigarettes may be packed or offered for sale unless it contains cigarettes in respect of which a declaration has been made and approved in accordance with Regulation 174.

(2) The cigarettes contained in any one container shall be uniform in size. No imported cigarette shall be offered for sale unless the container thereof bears an excise stamp issued under authority of the Commissioner General.

Provided that this paragraph shall not apply in respect of imported cigarettes destined for Duty Free and Diplomatic shops.

(3) Every packet of cigarettes imported into The Gambia shall have affixed thereon an excise stamp in the design specified in sub-paragraph 4 hereunder.

(4) Every excise stamp shall-

- (a) be of such size as the Commissioner General may prescribe;
- (b) be serially numbered;
- (c) bear an ultraviolet working;
- (d) bear the words "The Gambia Revenue Authority" and the logo thereof;
- (e) bear the cigarette manufacturers' identification mark;
- (f) be distinguished by the following colours-

- (i) orange in the case of cigarettes of a length exceeding seventy-two (72) millimetres;
- (ii) light green in the case of cigarettes of a length not exceeding seventy-two (72) millimetres;
- (iii) blue for all imported cigarettes;
- (iv) maroon in the case of cigarettes destined for Duty-Free and Diplomatic shops.

(5) The stamp referred to in (4) shall be fixed in such a manner that it shall be-

- (a) clearly visible when the packet is displayed for sale;
- (c) damaged when the packet is opened.

Cigarettes for
import

176. (1) In this Regulation-

“registered cigarette importer” means a person registered by the Commissioner General as an importer of cigarettes;

(2) No person may import cigarettes for sale or for distribution free of charge, or for any other purpose in The Gambia unless such a person is registered with the Commissioner General.

(3) Any person intending to import cigarettes shall make an application for excise stamps to the Commissioner General in writing at least sixty (60) days prior to the date of importation, and shall submit payment of one Dalasi per blue or maroon stamp in respect thereof upon approval of the application by the Commissioner General.

(4) The Commissioner General shall appoint a suitably qualified person as a printer to print and deliver stamps to the foreign manufacturers of cigarettes intended for importation into The Gambia, and such printer shall not print any such stamps except upon the request of the Commissioner General.

(5) All packets of imported cigarettes shall be affixed with an excise stamp prior to importation.

(6) The printer shall notify the Commissioner General of the number and nature of excise stamps supplied to manufacturers within seven days of delivery thereof.

(7) Each registered importer shall submit to the Commissioner General a monthly reconciliation statement in such a manner as may be prescribed by the Commissioner General showing but not limited to the following-

- (a) a summary of the usage of excise stamps issued during the month, including the stamps brought forward from the previous month;
- (b) stamps in stock on the last day of the previous month and brought forward for use during the month;
- (c) stamps applied to cigarettes imported during the month; and
- (d) stamps spoiled or damaged during manufacture and certified as such by the proper officer.

(8) The monthly reconciliation shall be furnished on or before the twentieth day of the month succeeding the month in which excise duty became due and payable, and if the twentieth day falls on a weekend or a public holiday, then the reconciliation shall be submitted on the last working day prior to the twentieth day.

(9) The Commissioner General shall require an importer to furnish evidence of payment of duty in respect of -

- (a) stamps applied to imported cigarettes;
- (b) stamps not accounted for in the monthly reconciliation before authorizing the issue of fresh stock of excise stamps.

(10) Where cigarettes are imported as passenger's baggage, all cigarettes in excess of two hundred and fifty grams in weight which do not bear excise stamps shall be forfeited and destroyed.

(11) In the event of unavailability of stamps due to unavoidable circumstances the Commissioner General may with the prior approval of the Minister, and upon prior payment of all duties, allow cigarette importers to sell or import cigarettes without excise stamps.

(12) Any person who-

- (a) imports cigarettes without having registered with the Commissioner General as provided for in these Regulations;
- (b) fails to submit such monthly excise stamp register or record as the Commissioner General may require;
- (c) fails to submit a monthly excise stamp reconciliation statement;
- (e) fails to affix an excise stamp to a cigarette packet in such secure manner as may be prescribed by the Commissioner General;
- (f) prints over or defaces an excise stamp fixed on a cigarette packet;
- (g) knowingly submits a return which is incorrect in any particular;
- (h) fails to furnish any information that the Commissioner General may require;
- (i) has possession of cigarettes in respect of which the excise stamp has not been applied for and which are not destined for export;
- (j) attempts to acquire or acquires an excise stamp without prior authority from the Commissioner General; or

- (k) prints, makes or in any way creates an excise stamp without the authority of the Commissioner General,

shall be guilty of an offence and liable to a fine not exceeding six hundred thousand Dalasis.

(13) Any cigarettes in respect of which an offence is committed under these Regulations shall be forfeited and disposed of in such manner as the Commissioner General may deem fit.

(14) The value of imported stamps for the purposes of calculating import duty shall be calculated in accordance with section 173 of the Seventh Schedule to the Act.

Cigarettes for export

177. Notwithstanding regulation 175, a licensee may with the proper authority of the Commissioner General pack and offer for sale any cigarettes which are-

- (a) intended solely for re-export; or
- (b) subject to any remission, rebate or refund of excise duty in accordance with the provisions of the Act,

E. 8.

and those cigarettes shall be so declared in the monthly excise account, in quadruplicate, in Form E.8.

(c) cigarettes imported for re-export shall be exempted from the requirement for excise stamps.

Conditions affecting containers of cigarettes

178. No person shall remove, or cause or allow to be removed, to or from a store any cigarettes unless:

- (a) the cigarettes are securely enclosed in an unbroken container;
- (b) the cigarettes comply with the declaration made in respect thereof in accordance with regulation 174;
- (c) the container has printed thereon the name of the manufacturer and the place of manufacture or such other trade mark or description as will

identify the manufacturer of the cigarettes packed in the container; and

- (d) the packet has been affixed with an excise stamp in accordance with regulation 175 (4);
- (e) the material wrapping the container for wholesale purposes has printed thereon the words "FOR RE-EXPORT ONLY", if the cigarettes are for export or "SOLD IN THE GAMBIA", if the cigarettes are for sale in The Gambia or "Duty Free" if the cigarettes are for sale in Duty Free and Diplomatic shops.

Provided that cigarettes to which Regulation 174 applies shall not be removed from the store except with the prior authority of the Commissioner General and subject to such further conditions as he may impose

Packing and making of wine

179. (1) No person shall remove, or cause, or allow to be removed, to or from the stock room any wine unless-

- (a) such wine is packed in securely closed bottles, or other immediate containers approved by the Commissioner General, of uniform size and;
- (b) the bottle or other immediate container has printed on its main label the name of the manufacturer and the place of manufacture.

(2) If any wine contains any imported wine which has been mixed therewith the manufacturer shall declare on the main label of each bottle or other immediate container the quantity of imported wine expressed as a percentage of the total quantity of wine in each bottle or other immediate container.

(3) The quantities of wine to be recorded in the stock book (Form E.7) and other records required to be kept by the manufacturer shall be expressed in litres and fractions thereof and related to the number of bottles and cases or other approved containers.

Conditions for manufacture of matches

180. (1) In this Regulation-

"container" means a tin, box or other container in which matches are packed for sale;

"packet" means a multiple of containers packed together to form one unit for sale;

"package" means a multiple of packets packed together to form one unit for sale.

(2) A licensee shall not manufacture any matches until-

- (a) he or she has made a declaration in writing to the Commissioner General in respect thereof in such form and containing such particulars as the Commissioner General may require; and
- (b) the Commissioner General has approved the declaration.

(3) Every person licensed to manufacture matches shall keep-

- (a) an account in a packing book in a form approved by the Commissioner General; and
- (b) a stock book in the Form E.7A.

(4) The licensee shall each day enter in the packing book an account of-

- (a) all matches manufactured in his or her factory on that day;
- (b) the date on which the matches are packed into the container;
- (c) the number of the gross of the containers packed, classified according to the number of matches in each container;
- (d) such further particulars as the proper officer may require.

(5) The licensee shall keep the packing book in some part of the factory so that it shall at all times be available for inspection by the proper officer.

(6) No person shall remove any matches from a factory until an account thereof has been duly entered in the packing book.

(7) The licensee shall enter in the stock book daily, and at such other times as may be required by the proper officer, full particulars of:

- (a) all matches packed into cases in which they are to be deposited in the stock room; and
- (b) the separate quantities of any matches to be delivered from the stock room, with the date of manufacture and delivery, before they are so delivered.

(8) The licensee shall balance the account in the stock book at the end of each month.

(9) A monthly excise account in duplicate, in the Form E.9, shall accompany the transcript required to be submitted by the licensee.

Offences

181. Any person who contravenes any of the provisions of regulations 174 to 179 inclusive shall be guilty of an offence.

Marking of excisable goods

182. Where any excisable goods are manufactured for export or are subject to a remission, rebate or refund of excise duty in accordance with the provisions of the Act, and those goods are packed in a container which has printed thereon a trade mark or description under which they are offered for sale in The Gambia, then that container, and the excisable goods packed in that container, shall, if the Commissioner General so requires be marked in a manner approved by the Commissioner General which will enable the goods to be distinguished from goods offered for sale in The Gambia.

Delivery of certain excisable goods from stock room

183. (1) Subject to paragraph (2), no person shall deliver, or cause or allow to be delivered, from a stock room any excisable goods except during the following hours-

Days other than Saturdays,
Sundays and public holidays from 8.00 a.m. to 12 noon; and 2.00 p.m. to 4.00 p.m.

(2) Upon application being made in writing by a licensee and submitted to the proper officer (unless otherwise allowed by him in special circumstances) not less than four hours before the desired extension of hours, the proper officer may permit delivery of excisable goods from the stock room at such hours outside those specified in paragraph (1) as he may approve in writing.

PART XI - DISTILLATION, COMPOUNDING, RECTIFICATION AND DENATURING OF SPIRITS

Application for
licence
E.1.

184. (1) Application for a licence to manufacture or denature spirits shall be made in duplicate in Form E. 1 to the Commissioner General.

(2) At the same time as applying for a licence the applicant shall make application to the Commissioner General for approval of his or her processes under Regulation 185 and for approval of his or her entry of premises under regulation 186.

(3) When-

- (a) the Commissioner General has approved the applicant's processes and entry of premises; and
- (b) the applicant has paid the licence fee of one thousand five hundred Dalasis per annum or four thousand Dalasis triennially,

Provided that for a licence issued in the course of the year, the remaining part of that year shall be treated as a full year;

E.B.3.
E.2.

(c) has furnished such security as the Commissioner General may require in Form EB.3, the Commissioner General shall issue a licence in Form E.2-

Provided that a distiller shall not be required to pay any further fee for the grant of a licence to rectify or denature spirits manufactured by himself or herself.

Approval of processes

185. For the purpose of obtaining the Commissioner General's approval of his or her processes the applicant shall-

- (a) make written application to the Commissioner General for approval of his or her processes and of all appliances, stills, vats, vessels, utensils, pipes and fittings which he intends to use; and
- (b) deliver with the application a description of all his or her processes, appliances, stills, vats, vessels, utensils, pipes and fittings together with a drawing or model distinctly showing the course, construction and use of all fixed pipes to be used, and of every branch thereof and cock thereon, and every place, vessel or utensil with which any such pipe connects.

Approval of entry of premises

186. (1) For the purpose of obtaining the Commissioner General's approval of his or her entry of premises the applicant shall make written application for approval and shall accompany the application with-

E.4.

- (a) an entry in form E.4 in duplicate in which the applicant shall declare the particulars of his or her factory required by section 139 (1) of the Act; and
- (b) a plan in duplicate of each building, room or place to which the application for a licence relates, and the situation of each buildings, room or place in relation to other buildings, room or places in the vicinity.

(2) No person shall, save with the written permission of the Commissioner General -

- (a) make entry of a room or place for more than one purpose;
- (b) use any room or place for a purpose other than that for which it has been entered; or

- (c) withdraw his or her entry while there remains in any place mentioned therein any still or any materials prepared or fit for distillation, or any spirits.

Renewal of licence

187. A licensee wishing to renew his or her licence shall make application in the same manner as if for a new licence:

Provided that the licensee shall not be required to make application for approval of his or her processes or entry of premises unless there has been any alteration therein since the issue or renewal of the existing or previous licence.

Transfer of licence

188. (1) Any licensee who wishes-

- (a) to transfer his or her licence to any other person; or
- (b) to transfer his or her factory to any other place; or
- (c) to manufacture any other class of excisable goods in his or her factory on his or her ceasing to manufacture spirits therein,

EB.3.

shall make application in Form E.3 in duplicate to the Commissioner General.

(2) At the same time as making application under paragraph (1) the applicant shall make application to the Commissioner General for approval of his or her processes and entry of premises in all respects as required by regulation 186.

Provided that where the application is for the transfer of a licence to some other person, the application shall be accompanied by an application by the proposed transferee for the approval of his or her processes and entry of premises in all respects as required by regulation 186.

(3) Where-

- (a) the Commissioner General has approved the processes and entry of premises in

respect of which application is made under paragraph (2) for his or her approval; and

- (b) the application is for transfer of a licence to some other person and that person has paid a fee of one thousand Dalasi for the transfer and has furnished such security as the Commissioner General may require in Form EB.3,

(c) the Commissioner General shall, by endorsement on the licence, allow the transfer.

(4) Notwithstanding this regulation, where a distiller is also a rectifier or denaturer, his or her licence to rectify or denature shall not be transferred separately from his or her licence to distil.

Distiller who is
rectifier or
denaturer

189. Where a distiller who is also a rectifier or denaturer wishes to rectify or denature spirits manufactured by him or her, either in the factory in which they were distilled or in another factory adjacent thereto, he shall-

- (a) make such structural alterations to any of those premises; and
- (b) provide such additional equipment, as the Commissioner General shall deem necessary for the exercise of proper revenue control.

Placing of
vessels and
utensils

190. A licensee shall, to the satisfaction of the Commissioner General, place and keep each vessel and utensil on his or her premises in a convenient situation, easy of access for official examination and account, and so fixed as to admit of the contents thereof being accurately gauged.

Securing of
premises and
plant

191. (1) A licensee shall provide all such fittings as may be required by the proper officer for the attachment of security locks to secure his or her factory and plant for excise purposes.

(2) A licensee shall not use any still, vessel, utensil, pipe or cock unless it can be secured to the satisfaction of the Commissioner General.

Restriction on variation of process and alteration of plant

192. A licensee shall not vary any process or alter, move, or add to the stills, vessels, utensils, pipes or fittings in his or her factory unless he has given prior notice in writing in that behalf to the proper officer, delivering to him such further drawing, model or description as may be required, and has obtained the Commissioner General's approval of all such variations, alterations, movements or additions.

Plant not to be so made as to permit use in manner other than as approved

193. A licensee shall not cause or procure any cover, fastening, cock plug, pump or pipe to be so made or used that any vessel or utensil may be employed, opened, removed, filled or emptied in any manner not approved by the Commissioner General.

Placing of vessels and pipes; painting of pipes

194. A distiller shall, to the satisfaction of the Commissioner General-

- (a) fix and place every pipe used by him, unless used exclusively for the discharge of water or spent wash, so as to be capable of being examined for the whole of its length; and
- (b) if so required, paint and maintain so painted, in different colours, pipes used for different purposes.

Restriction on use and possession of certain materials

195. Except with the consent of the Commissioner General and subject to such conditions as he may impose, a distiller shall not-

- (a) use in the brewing or making of wort or wash any material of such a nature that the gravity of the wort or wash produced therefrom cannot be ascertained by an approved saccharometer; or
- (b) have in his or her possession any wort, wash, low wines, feints, spirits or fermented liquor not brewed, made or distilled in his or her distillery.

Conditions governing removal of sugar and molasses from store

196. (1) A distiller shall, before removing for use in the manufacture of spirits any sugar or molasses from the place entered as a sugar store or molasses store, give the proper officer written notice specifying the time of intended removal, and the quantity to be removed.

(2) At the time so specified the distiller shall convey the specified sugar or molasses immediately from the sugar store or molasses store to the mash tun or other entered vessel, to be there immediately used in the manufacture of spirits.

(3) The distiller shall forthwith deposit again in the sugar store or molasses store all sugar or molasses removed and not used, and shall immediately give the proper officer written advice of the quantity so deposited.

Distiller to give notice of intention to brew wort

197. A distiller shall, at least six days before beginning to brew wort or, if he has discontinued wort for more than one month, before recommencing to brew wort, give to the proper officer a written notice specifying the day on which he intends so to brew or to recommence brewing.

Distilling periods

198. (1) For the purpose of the charge to duty on spirits made in the distillery, a distiller shall conduct his or her distilling operations in periods which shall terminate at intervals not exceeding a month from the date of commencement of brewing or from the date of termination of the last preceding period, whichever is the later.

(2) A distiller shall give to the proper officer written notice of his or her intention to terminate a period, with a declaration in an approved form, specifying the wort or wash to be included therein, and except as otherwise approved the wort or wash shall thereupon be distilled and the stills shall be worked off and notice given to the proper officer to take account of the feints and spirits produced.

(3) A period shall be deemed to terminate when all the wort or wash specified in the distiller's declaration has been distilled and the feints and spirits produced therefrom conveyed into their respective receivers.

Distiller to give notice of intention to mash or brew

199. A distiller shall, before he mashes any materials or brews for making wort, give to the proper officer written notice specifying the day and hour when the mashing or brewing is to be commenced.

Distiller to make declaration on completing collection of wort

200. Immediately the collection of wort in any fermenting back is completed the distiller shall deliver to the proper officer a written declaration in an approved form specifying-

- (a) the number of the back in which the wort is contained;
- (b) the true original gravity of the wort; and
- (c) the quantity thereof as measured by the number of dry millimetres, that is to say, by the number of millimetres between the dipping place of the back and the surface of the distiller wort contained therein,

and after the declaration has been delivered the quantity or gravity shall not be increased except as provided for in these Regulations.

Restriction on addition of yeast, etc., to wort or wash

201. No yeast or other matter capable of causing fermentation shall be added to wort or wash in any vessel other than a fermenting back except with the consent of the Commissioner General and subject to such conditions as he may specify.

Distiller to give notice before making bub, etc

202. A distiller shall, before beginning to make bub or any other composition for promoting the fermentation of wort or wash, give to the proper officer written notice, specifying the time when, and the vessel in which, the composition is to be made, the fermenting back into which it is to be put, and the quantity to be put into the back.

Distiller to make declaration before removing wash from a fermenting back

203. (1) A distiller shall not remove any wash from a fermenting back unless immediately prior to removal he has given to the proper officer a declaration in an approved form specifying-

- (a) the vessels from and to which the wash is to be removed;
- (b) the day and hour at which the removal is to be commenced; and
- (c) the gravity of the wash at that time.

(2) If a distiller removes wash to a wash charger other than for immediate distillation he shall immediately before commencing to remove the wash give to the proper officer a further declaration specifying the same particulars as are required by paragraph (1).

Conditions governing mixing of wort or wash

204. (1) A distiller shall not mix wort or wash, other than wash removed for immediate distillation, unless-

- (a) he or she has previously delivered the declaration required by regulation 200;
- (b) the mixing takes place in a fermenting back or wash charger; and
- (c) he or she has delivered to the proper officer written notice of his or her intention to mix the wort or wash, specifying the vessels which will be affected.

(2) Immediately after the mixing has been completed the distiller shall deliver to the proper officer a declaration specifying as regards each vessel affected the dip and original gravity immediately before the operation and the dip and gravity immediately after the operation.

Restriction on disposing of wash

205. (1) A distiller shall not dispose of wash removed from a fermenting back for the recovery of yeast except in such manner as may be approved by the Commissioner General.

(2) A distiller shall give written notice to the proper officer specifying the quantity and original gravity of the wash so removed and the vessel from which it has been removed.

(3) The Commissioner General may make such allowance as in his or her opinion is reasonable from any charge for duty arising from the wort or wash made, on production of proof to his or her satisfaction that the charge arises wholly or in part on account of the removal of wash for the separation of yeast.

Distiller not to possess certain wort or wash

206. A distiller shall not have in his or her possession any wort or wash the original gravity of which, as ascertained from any sample thereof taken from a

fermenting back or wash charger, differs by more than two degrees from the original gravity thereof as declared by him or her.

Ascertainment of gravity of wort or wash

207. (1) The gravity of wort or wash shall be ascertained by an approved saccharometer.

(2) When fermentation has commenced in any wort or wash so that the original gravity of the wort or wash from the wort is made cannot be ascertained by an approved saccharometer, the gravity may be determined as provided for in the case of beer in accordance with regulation 168-

Provided that the sample taken may first be cleared from sediment by filtration.

Conditions governing disposal of feints, etc.

208. (1) Subject to the provisions of this regulation as to feints remaining from a previous distillation, or as may be approved in any case, a distiller shall keep all the produce of a period unmixed with any other matter and separate from all other produce until account has been taken by the proper officer.

(2) Any feints produced by and remaining from a previous distillation may be mixed with the low wines or feints produced by a subsequent distillation and the process of redistilling feints may be repeated as often as the distiller thinks fit.

(3) Not less than four hours before the removal of any low wines or feints from a receiver, a distiller shall give to the proper officer written notice specifying the day and hour of intended removal, and immediately after the officer has taken account of the contents of the receiver they shall be removed forthwith into the proper charger-

Provided that where a distiller has secured his or her low wines and feints pumps to the satisfaction of the Commissioner General he or she may at any time without notice remove low wines and feints from the receiver to a charger and redistill them.

Distiller to furnish return at end of distilling period

209. At the end of every period the distiller shall sign and deliver to the proper officer a return, in duplicate, in an approved form specifying-

- (a) the quantity of each description of material used in making wort or wash during the period;
- (b) the quantity of wort or wash decreased or distilled during the period;
- (c) the quantity of spirits computed at proof produced during the period;
- (d) the quantity of feints remaining at the end of the period.

Removal and warehousing of spirits

210. (1) A distiller shall, not less than four hours before he or she intends to remove any spirits from a receiver for-

- (a) warehousing in his or her distiller's warehouse or in accordance with regulation 208; or
- (b) delivery in accordance with Regulation 209,

give written notice to the proper officer requiring him or her to take account of those spirits, specifying the day and hour of the intended removal, the vessel in which the spirits are contained and particulars of the purpose of removal, and immediately after the officer has taken an account of the contents they shall be dealt with in accordance with the notice.

(2) When those spirits are to be warehoused, and are contained in a receiver which is also entered as a warehouse vat, it shall be deemed to be warehoused immediately the account has been taken by the officer.

(3) The quantity found in the receiver shall in all cases be deemed to be the quantity warehoused or delivered.

(4) All the spirits produced in a period shall be warehoused or delivered from the entered premises in accordance with Regulation 209, within ten days from the end of that period.

Receivers or vats used for storage of certain spirits

211. With the consent of the Commissioner General and subject to such conditions as he may impose a distiller may keep receivers or vats in any approved

place on his or her entered premises for the storage of spirits which are subsequently to be delivered-

- (a) duty-free for an approved purpose and by an approved user;
- (b) for rectification or compounding by a rectifier;
- (c) for denaturing;
- (d) for home use after warehousing for at least three years;
- (e) for exportation,

and while those spirits are stored in that receiver or vat they shall be deemed to be in the distiller's warehouse.

Delivery of spirits
from a distillery

212. (1) Spirits shall not be delivered from the distillery in which they were distilled or from the distiller's warehouse except-

- (a) on payment of duty or on removal to a rectifier's warehouse for rectifying or compounding by a rectifier in accordance with these Regulations;
- (b) on payment of duty, for home use after having been warehoused for at least three years;
- (c) for denaturing at the premises of a denaturer;
- (d) duty free for use for a purpose and by a person permitted by the Commissioner General in accordance with the provisions of the Act;
- (e) for exportation in accordance with these Regulations,

and the Commissioner General may specify the maximum and minimum quantities which may be delivered at any one time.

E. 10.

(2) Except as permitted by the Commissioner General all spirits delivered in accordance with paragraph (1) shall be accompanied by an approved removal permit in Form E.10 and shall be subject to such limitations and conditions as may be specified in that permit.

(3) The distiller shall give written notice in an approved form to the proper officer before any spirits are delivered in accordance with this regulation, and shall attach to the notice any removal permit or other document which may be required by these Regulations to cover that delivery.

(4) Deliveries in accordance with this regulation shall only be made in casks or containers or by other means approved by the Commissioner General and secured to his or her satisfaction.

(5) The Commissioner General may limit the hours during which deliveries may be made in accordance with this regulation.

Racking of spirits

213. A distiller shall comply with the following provisions when first racking spirits from receivers or vats into casks or containers (excluding container attached to and forming parts of vehicles) to be used for delivered in accordance with regulation 209 he or she shall-

- (a) before the spirits are racked give notice thereof in writing to the proper officer;
- (b) not except with the permission of the *Commissioner General, reduce spirits with water unless the reduction takes place prior to or at the time of-*
 - (i) their removal from the warehouse vat for immediate delivery, or
 - (ii) their first racking into cask;
- (c) cause to be legibly cut, branded or painted with oil paint on the outside of each end of every cask-
 - (i) the distiller's name;

- (ii) the name of the distillery or place;
 - (iii) the mark and number of the cask;
 - (iv) the number of litres the cask is capable of containing, and if that number is less than three hundred and fifty the quarters of a litre of capacity above the number of entire litres; and
 - (v) the year in which it is warehoused;
- (d) cause to be consecutively numbered all the casks warehoused in any one year, beginning with number one in that year;
- (e) he or she shall arrange the casks in the warehouse so that the marks thereon are at all times easily visible.

Control applied to distiller's warehouse

214. The Commissioner General may specify-

- (a) the type and description of vessels and other containers which may be used in a distiller's warehouse;
- (b) such conditions as he or she may consider necessary to ensure proper excise control in respect of operations in a distiller's warehouse;
- (c) conditions for, and limitations in respect of, the dilution of spirits,

and the distiller shall immediately comply with any such specification.

Distiller to empty worm tubs, etc., for examination

215. At any time when distillation is not in process the distiller shall, if so required by the proper officer, draw off the water from the worm tubs or refrigerators and these vessels shall remain empty until the officer completes his or her examination of the spirits pipes therein.

Removal of spirits to another distillery

216. Except with the permission of the Commissioner General upon his or her being satisfied as to the necessity, and subject to such conditions as he may

impose, a distiller shall not remove spirits from his or her distiller's warehouse to another distillery.

Prohibition of return of spirits to distillery

217. (1) Except with the permission of the Commissioner General and in accordance with any conditions which he may impose, no spirits delivered in accordance with regulation 209 shall be returned to the distillery in which they were manufactured or any other distillery.

(2) Except as provided in subparagraph (1) a distiller shall not have on, bring to or store in his or her entered distillery premises or distiller's warehouse any spirits which he has not himself distilled or on which any Customs duties have been paid.

(3) Spirits for home use or rectification or compounded by a rectifier on which excise duty has been paid or secured shall forthwith be removed from the entered distillery premises or distiller's warehouse.

Application of certain regulations to spirits manufactured other than by distillation of a fermented liquor

218. Regulation 192 to 215, except in so far as they apply from the nature or context thereof only to the manufacture of spirits by distillation of a fermented liquor, shall apply to the manufacture of spirits by any process.

Restrictions on rectifier

219. (1) A rectifier shall not rectify or compound any spirits except spirits distilled in The Gambia on which the full excise duties have been paid.

(2) A rectifier who is also a distiller shall not rectify or compound any spirits except which he has distilled in his or her distillery.

(3) A rectifier shall not receive or have in his or her rectifying premises any methylated spirits or any materials capable of being distilled into feints or spirits.

Rectifier ceasing to carry on trade

220. (1) A rectifier shall not cease to carry on the trade of rectifier until he has first notified the Commissioner General in writing.

(2) Where any person notifies the Commissioner General of his or her intention to cease carrying on the trade of rectifier, he shall at his or her own expense-

- (a) dismantle and dispose of any still or other equipment used for rectification, or any part thereof, in accordance with the directions of the Commissioner General; and
- (b) dispose of any spirits on his or her premises in accordance with the directions of the Commissioner General.

Marking of casks and containers

221. Every rectifier shall legibly cut, brand or paint with oil colour on both ends of every movable cask or other container used in his or her premises for keeping or for the delivery of spirits, keep so cut, branded or painted-

- (a) his or her name;
- (b) the place where the rectified or compounded spirit is kept, or from where it is delivered ; and
- (c) the nature and quantity of the contents:

Provided that the Commissioner General may permit different markings in the case of rectified or compounded spirits delivered in bottles.

Locking of still or steam pipe

222. The furnace door of every still, and the cock on every steam pipe, shall be kept locked when the still is not in use.

Unlocking of still

223. When a rectifier desires to have the furnace door or steam pipe of a still unlocked he shall give the proper officer not less than twelve hours' previous written notice specifying the still and the day and hour when he wishes to have the door or pipe unlocked.

Further notice of readiness for locking of still

224. If the still is not charged and ready to be locked within one hour of the time stated in the notice the rectifier shall give another notice to the proper officer specifying the time when it will be so charged and ready.

Charging of still

225. A rectifier shall, before beginning to draw off rectified spirit from a still, charge the still in the proportion of not less than seven parts in ten of the whole quantity which the still, including the head, is capable of containing and shall keep the still so charged until he begins to draw off rectified spirits

therefrom.

Time within which still to be worked off

226. Every still shall be worked off within sixteen hours from the time when the officer takes the gauge thereof.

Restrictions on working of still

227. (1) A rectifier shall not allow his or her still to be worked until the officer has examined the nature of its contents and has secured the still by locking the still fastenings.

(2) A rectifier shall permit the charge and discharge cock of every still used by him to be locked by the officer, and to be kept so locked whilst the still is at work.

Hours when still not to be used

228. Except with the written permission of the proper officer, a rectifier shall not use a still between twelve noon on a Saturday and eight o'clock in the morning of the following Monday.

Rectifier to permit officer to sample contents of still

229. A rectifier shall allow a proper officer to take a sample of the contents of any still before it has begun to work, or after it has ceased working, and of the contents of any cask, vessel or utensil.

Conditions governing receipt of spirits

230. (1) A rectifier shall on receipt of any spirits give notice thereof to the proper officer and deliver to him the permit (when required) received with the spirits.

(2) A rectifier shall not, unless the proper officer has taken account of the spirits so received, break bulk or draw off any part of the spirits or add water or anything thereto, or in any respect alter them, or trap, open, alter or change any container containing the spirits.

Notice of intention to deposit spirits in bonded warehouse

231. A rectifier who intends to deposit in a bonded warehouse any spirits rectified or compounded by him shall give to the proper officer at least twelve hour's written notice in an approved form specifying the time at which and the place from which he intends to remove the spirits to the warehouse and giving such particulars of the spirits as the Commissioner General may require, and he or she shall produce the spirits to the officer for examination at the time and place specified in the notice.

Rectifier to permit officer to take account of spirits in stock; stock book

232. (1) A rectifier shall at any time permit an officer to take an account of all spirits in his or her stock.

(2) If a still is at work when an account of the stock is taken by an officer all spirits produced from the charge of the still shall be kept apart from the remainder of the stock until the account has been completed.

(3) When the strength of any spirits forming part of the stock of a rectifier cannot be ascertained without distillation, the rectifier shall, on request by the officer, cause the true quantity and strength of the spirits to be legibly marked on the outside of the vessel containing them, and to be kept so marked until the spirits are removed therefrom.

(4) A rectifier shall post up and balance his or her stock account on each occasion when the officer takes stock.

Power of Commissioner General to specify vessels, etc., to ensure excise controls and records to be kept

233. The Commissioner General may specify-

- (a) the type and description of vessels and other containers which may be used by a rectifier;
- (b) such containers as he may consider necessary to ensure proper excise control in respect of operations on a rectifier's premises; and
- (c) the records to be kept by a rectifier in respect of his or her operations,

and the rectifier shall immediately comply with any such specification.

Restrictions on spirits for denaturing

234. (1) A distiller who is also a denaturer shall not receive spirits for denaturing except from his or her own distillery or distiller's warehouse and shall not receive any denatured spirits not denatured at his or her entered denaturing premises.

(2) A denaturer who is not a distiller shall not denature any spirits except spirits distilled in The Gambia.

Denaturer
ceasing to carry
on trade

235. (1) A denaturer shall not cease to carry on the trade of denaturer until he or she has first notified the Commissioner General in writing.

(2) Where any person notifies the Commissioner General of his or her intention to cease carrying on the trade of denaturer he or her shall, at his or her own expense-

- (a) dismantle and dispose of any vats or other appliances used for denaturing, or any part thereof, in accordance with the directions of the Commissioner General; and
- (b) dispose of any spirits and denatured spirits on his or her premises in accordance with the directions of the Commissioner General.

Substances and
formula for
denaturing

236. Spirits shall be denatured only by the mixing therewith of the substances (in these regulations referred to as denaturants) set out in the Third Schedule and in accordance with the appropriate formula therein set out.

Denaturants to
conform to
conditions

237. The denaturants used in manufacturing denatured spirits shall, unless the Commissioner General otherwise permits, conform to the conditions in the Fourth Schedule.

Mixing rooms

238. (1) A denaturer shall mix spirits with the prescribed denaturants only in an approved mixing room.

(2) Save as permitted by the Commissioner General and subject to such conditions as he sees fit to impose, no person shall take into or keep in any mixing room approved for denaturing any substance other than spirits for denaturing, denatured spirits or denaturants, but water intended for use in reducing denatured spirits may be taken in as and when it is required for that purpose.

(3) A mixing room shall contain one or more fixed mixing vats, each of a capacity not less than two thousand five hundred litres, and shall be ventilated, lighted and equipped with means for taking account of spirits, to the satisfaction of the Commissioner General.

Store rooms

239. A denaturer shall provide, in convenient proximity to the denaturing plant but separate from the mixing room, an approved store room or compartment to be used solely for the storage of denaturants and marked as being used for that purpose, which he or she shall not allow to be opened before eight o'clock in the morning nor after five o'clock in the afternoon, and in which he shall provide means to the satisfaction of the Commissioner General for taking account of the denaturants.

Conveying of spirits for denaturing

240. (1) Spirits for denaturing shall be conveyed to the premises where they are to be denatured under bond in such amount and subject to such conditions as may be prescribed, but no bond shall be required where spirits are removed, in the presence of an officer, from a distillery or distiller's warehouse for denaturing on the distillery premises.

(2) Where spirit intended for denaturing may be removed for a distillery or distiller's warehouse to denaturer's premises by tank, wagon or pipeline, approved by the Commissioner General shall in every case be provided to the Commissioner General's satisfaction for taking an account of spirit conveyed in the tank wagon or pipeline.

Interference with spirits conveyed for denaturing

241. No person shall in any way interfere with or alter any spirits in the casks or drums or other receptacles in which they have been conveyed to the premises where they are to be denatured until the proper officer has taken account of them.

Placing of spirits in vat or tank

242. A denaturer shall not place any spirits in a vat or tank which already contains any liquid or matter other than a prescribed denaturant.

Approval of proper officer to denaturing operation

243. (1) A denaturer shall, before giving to the proper officer notice to attend to take an account of spirits, obtain the approval of the officer of the denaturants which are to be used in the denaturing of the spirits.

(2) A denaturer shall allow the proper officer to take samples of the denaturants.

(3) Before a denaturer denatures any spirits he shall give to the proper officer notice to attend for the purpose of taking an account of the spirits and deliver to him the permit (when required) which accompanied the spirits.

(4) A denaturer shall not begin to denature the spirits until the officer has taken the account, shall begin to denature immediately thereafter, and shall complete the denaturing with all reasonable speed.

Placing of denaturants in mixing vat

244. Before any spirits are placed in the mixing vat a denaturer shall place therein such part of the prescribed quantities of denaturants as the proper officer may require, and shall subsequently add the remainder of the prescribed denaturants and mix them with the spirits in the presence of, and to the satisfaction of, the officer.

Prohibition on adding substances other than denaturants

245. A denaturer shall not add to or mix with any spirits or denatured spirits any substance except denaturants in accordance with these Regulations, but water may be added to denatured spirits so long as it does not reduce the strength thereof below sixty degrees over proof.

Storage of denaturants

246. Denaturants received into the approved store room or compartment for denaturants shall be placed immediately in the proper vats or other receptacles and the denaturants shall be dealt with and the vats and receptacles shall be secured in such manner as the proper officer may direct.

Account of spirits to be kept by denaturer

247. (1) A denaturer shall keep daily accounts in an approved form of all spirits and denatured spirits received or manufactured by him or her and of the disposal thereof.

(2) A denaturer shall keep the accounts at his or her premises and keep them open for inspection by the proper officer at all reasonable times, shall allow the officer to make copies thereof and take extracts therefrom, and shall post up and balance the accounts on each occasion when the officer takes stock and at any other time if the officer so requires.

Permission to keep or use stills

248. (1) Application for permission under section 145 (2) of the Act to keep or use a still shall be made to the

E.11. Commissioner General's in Form E.11, and the Commissioner General may grant the application subject to such conditions as he sees fit.

(2) Every person (other than a person who wishes to make or keep stills solely for the purpose of sale) who makes application for permission to keep or use a still, shall furnish to the Commissioner General with his or her application such particulars as the Commissioner General may require of-

- (a) the still, including drawings thereof;
- (b) the premises on which it is to be kept; and
- (c) the purpose for which it is to be kept or used.

Disposal of stills **249.** A person permitted to keep or use a still without licence shall not dispose of the still except with the permission and in accordance with the directions of the Commissioner General.

Glass flasks and containers **250.** Nothing in regulation 246 and 247 shall apply to glass flasks and glass condensers which in the opinion of the Commissioner General are of a kind intended to be used solely for ordinary laboratory processes.

Strength of spirits **251.** (1) The strength of spirits may be ascertained-

- (a) by means of Sykes hydrometer and its associated table marked Table 1 (Spirits of the deposited Tables (Series One)); or
- (b) by means of Syke's "A" hydrometer or Syke's "B" hydrometer, where the latter is used with its poise attached, and the associated table marked Table II (Spirits) of the deposited Tables (Series One); or
- (c) by means of Syke's "B" hydrometer, where used without its poise, and by means of the associated table marked Table V (Spirits) of the deposited Tables (Series One); or
- (d) by the following means-

- (i) the gravity shall be determined, and the strength of the spirits shall be taken to be the percentage of proof spirit corresponding in Table I of the deposited Tables (series Two),
- (ii) if for the purpose of determining the gravity of any spirits the spirits are subjected to dilution with distilled water, Table II, Table III or Table IV of the deposited Tables (Series Two) shall be substituted for Table I according as the dilution is to two, three or four times the original volume of the spirits, and
- (iii) where the gravity of any spirits determined under subparagraph (i) or (ii) falls between any two consecutive numbers appearing in column I of any of the tables, an amount bearing the same proportion to the difference between the two numbers in column II corresponding to the two numbers in column I, as the difference between the gravity so determined and the lesser of the two numbers in column I bears to the difference between the two numbers in, column I, shall be deducted from the greater of the two numbers in column II, and the amount so determined shall be deemed to be the strength of the spirits; or

(e) by the following means-

- (i) the specific gravity at 80/80 Fahrenheit shall be determined, and the strength of the spirits shall be taken to be the corresponding percentage of proof spirits in the deposited Tables (Series Three);
- (ii) where the specific gravity of 80/80 "Fahrenheit" of any spirits determined under subparagraph (i) falls between any two consecutive numbers appearing in column I of the last-mentioned tables, the procedure described in

subparagraph (d) (iii) shall be followed, except that where in that subparagraph "gravity" is mentioned "specific gravity at 80/80 "Fahrenheit" shall be substituted.

(2) Where the spirits contain any substance other than ethyl alcohol and water the Commissioner General may, if he sees fit, either-

- (a) remove from the spirits any such substances to the extent which he considers necessary by distillation or such other process as he may direct and may, after the addition of water to replace the quantity so removed, ascertain the strength of the spirits by any means authorized under this head; or
- (b) treat the spirits as though they contained ethyl alcohol and water only.

Ascertainment by weight, measure or gauge

252. (1) The volume of spirits contained in any container may be ascertained for any purpose by weight, measure or gauge as the Commissioner General may direct.

(2) Where the Commissioner General under paragraph (1) directs ascertainment by weighing, the volume shall be calculated-

- (a) by means of Syke's hydrometer and the associated table, marked Table III of the deposited Tables (Series One); or
- (b) by means of Syke's "A" hydrometer, or Syke's "B" hydrometer where the latter is used with its poise attached, and the associated table marked Table IV of the deposited Tables (Series One); or
- (c) by means of Syke's "B" hydrometer, where used without its poise, and by means of the associated table marked Table VI of the deposited Tables (Series One).

Interpretation and application to denatured spirits and fermented liquor

253. (1) In regulations 249 and 250-

"deposited Tables (Series One)" means certain tables signed by the Commissioner General and deposited in

his or her office;

“deposited Tables (Series Two)” means certain tables signed and deposited as aforesaid entitled “Tables showing the relation between the specific gravity of spirits at 60/60 Fahrenheit and the percentage of alcohol by weight and by volume with the corresponding percentage of proof spirits”;

“deposited Tables (Series Three)” means certain tables signed and deposited as aforesaid entitled “Tables showing the relation between the specific gravity of spirits at 80/80 Fahrenheit, the corresponding percentage of alcohol by weight”.

(2) Regulations 216 and 217 shall apply to denatured spirits and to any fermented liquor as they apply to spirits.

PART XII - DUTIES

Payment of
duties

254. (1) Duties shall be paid at the custom house or at such other place as the Commissioner General may direct.

(2) Credit notes showing that the amount of duty has been paid into a bank to the credit of the customs and cheques which have been certified by a bank or in respect of which a standing bank guarantee has been lodged with the customs may be accepted in payment of duty.

(3) The Commissioner General may authorise payment of duty through electronic transfer of funds in such manner as he or she may prescribe.

Goods imported
for temporary
use

255. (1) The provisions of section 195 of the Act shall apply to the following-

- (a) commercial travellers' samples;
- (b) goods, including stage properties, imported for local exhibition or entertainment;
- (c) goods imported solely for renovation or repair;

- (d) touring propaganda material not otherwise prohibited;
- (e) any vehicles and goods of a kind described in regulation 257;
- (f) any vehicles and goods of a kind described in regulation 258;
- (g) such other goods, and subject to such conditions, as the Commissioner General may allow:

Provided that-

- (i) the goods covered under this regulation shall not include cinematograph films, other than films of a maximum width of 16 millimeters and a maximum length of 500 meters imported for free exhibition for the sole purpose of promoting travel in the country therein depicted; and
- (ii) where the goods consist of filming equipment of a non-consumable nature, the non-refundable fee payable under subsection (2) of that section shall be one per cent *ad valorem* or fifteen thousand Dalasis, whichever is the less.

(2) Where any road vehicle or goods are not re-exported within the period of one year, the vehicle or goods shall be liable to duty as from the date of first importation and no reduction in value shall be allowed in respect of depreciation due to any post-importation wear and tear or damage.

(3) For the purpose of this regulation "commercial traveller" means a person who satisfies the proper officer that he is soliciting orders for merchandise on behalf of a business house established outside The Gambia

Commercial
travellers'
samples and
goods imported
for temporary
use
C.43

256. (1) Any person who desires to import any goods of a kind described in subparagraphs (a), (b), (c), (d) and (g) of regulations 255 (1) shall make application to the proper officer in (Form C.43) Form C.63 in duplicate and shall state therein-

- (a) the full particulars of the goods imported, specifying the nature thereof and any further particulars necessary for the purpose of identification.
 - (b) the approximate date on which, and the port at which, the goods will be re-exported.
- (2) If the goods are to be re-exported at a port other than the port of importation the application shall be made in triplicate.
- (3) If the proper officer so requires, invoices or other documentary evidence of value shall be produced and attached to the application and retained by the officer.
- (4) The importer shall deposit a sufficient amount to cover the duty on the goods, or shall furnish security thereof in Form CB.10, at the election of the proper officer.
- (5) Before the deposit is refunded or the security cancelled the following conditions shall be observed-
- (a) the goods shall be re-exported within a period of twelve months from the date of importation; and
 - (b) the owner shall give due notice to the proper officer at the port of re-exportation of his or her intention to re-export the goods and shall deliver to the proper officer the duplicate copy of the application issued to him at the port of importation.

Temporary
importation of
vehicles, etc.

257. (1) If any person who is usually resident outside The Gambia and who intends to make only a temporary stay therein imports-

- (a) any road vehicle, including trailers, or cycles with or without engines, and their accessories, for his or her use during the visit; or

- (b) any goods intended for his or her use, convenience or comfort while in The Gambia but not intended to go into home use in The Gambia; or
- (c) any road vehicle, including trailers, designed for the transport of persons for remuneration or for the industrial or commercial transport of goods,

and complies with the conditions contained in paragraph (6), those vehicles and goods shall be granted temporary free admissions subject to re-exportation.

(2) Subject to paragraph (3) and (4), the vehicle and goods shall be re-exported within a period of twelve months from the date of importation unless the person can establish to the satisfaction of the proper officer that he or she is prevented from doing so by *force majeure*.

(3) Where a vehicle which has been temporarily admitted cannot be re-exported as the result of a seizure, other than an attachment made at the suit of a private person, the period specified in paragraph (2) shall be suspended for the duration of the seizure.

(4) The re-exportation of a badly damaged vehicle shall not be required in the case of a duly authenticated accident if the vehicle is either subjected to the duty to which it is liable or is abandoned free of all expenses to the customs or destroyed at the expense of the parties concerned, as the proper officer may require.

(5) No reduction in value shall be allowed in respect of any depreciation due to any post importation wear and tear or damage.

(6) Any person importing a vehicle or goods under the provisions of this regulation shall-

- (a) at the time and place of importation produce to the proper officer the temporary importation papers (*Carnet de passage en Douane*, Pass Sheet or other similar importation documents) issued under the guarantee of an authorized

association in respect of the vehicle or goods;

- (b) satisfy the proper officer that the vehicle and goods correspond in all respects with the description in the temporary importation papers;
- (c) before re-exportation produce the papers and satisfy the proper officer that the vehicle and goods correspond with the description therein;
- (d) re-export the vehicle and goods during the validity of the papers; and
- (e) in the case of vehicles specified in subparagraph (c) of paragraph (1) the person shall satisfy the Commissioner General that-
 - (i) his or her principal place of business is outside The Gambia;
 - (ii) the vehicle is registered outside The Gambia;
 - (iii) the vehicle is owned and operated by a person whose principal place of business is outside The Gambia;
 - (iii) the importation is taking place in the course of a journey which has begun and will end outside The Gambia; and
 - (v) the purpose of the journey is to use the vehicle for the transport of persons for remuneration or for the industrial or commercial transport of goods from or to a place outside The Gambia.

(7) A guaranteeing association shall be allowed a period of one year as from the notification of the non-discharge of the temporary importation papers, which notification shall be made within five years if the expiry of the validity of the papers, in which to furnish proof of the re-exportation of the vehicle or goods; and if proof is not furnished within the time allowed the guaranteeing association shall forthwith pay the duty payable; and that payment shall not be refundable after

a period of one year from the date of the payment.

Procedure when
temporary
importation
papers are not
produced

258. (1) If any person who is usually resident outside The Gambia and who intends to make only a temporary stay therein imports-

- (a) any road vehicle, including trailers, or cycles with or without engines, and their accessories, for use during his or her visit; or
- (b) any goods intended for his or her use, convenience or comfort while in The Gambia but not intended to go into home use in The Gambia; or
- (c) any road vehicle, including trailers, designed for the transport of persons for remuneration or for the industrial or commercial transport of goods,

and does not produce temporary importation papers (*Carnet de Passage en Douane*, Pass Sheet or other similar importation documents), the vehicle and goods shall be granted temporary free admission subject to compliance with the conditions contained in paragraph (2).

(2) Any person importing a vehicle or goods under the provisions of this regulation shall-

- (a) at the time and place of importation deposit with the proper officer or furnish security for the payment of, a sum equal to the duty chargeable on the vehicle and goods;
- (b) deliver to the proper officer a claim in Form C.44 in duplicate for temporary exemption;
- (c) re-export the vehicle and goods within a period of twelve months from the date of importation; and
- (d) in the case of vehicles specified in subparagraph (c) of paragraph (1) the person shall satisfy the Commissioner General that-

- (i) his or her principal place of business is outside The Gambia,
- (ii) the vehicle is registered outside The Gambia;
- (iii) the vehicle is owned and operated by a person whose principal place of business is outside The Gambia;
- (iv) the importation is taking place in course of a journey which has begun and will end outside The Gambia; and
- (v) the purpose of the journey is to use the vehicle for the transport of persons for remuneration or for the industrial or commercial transport of goods from or to a place outside The Gambia.

(3) One copy of the form signed and stamped by the proper officer shall be returned to the importer who shall, on re-exportation of the vehicle and goods, declare them on Part II of the form and deliver it to the proper officer at the place of re-exportation.

(4) If the officer is satisfied that the vehicle and goods declared for re-exportation correspond in all particulars with the description in the form, and that they will be re-exported forthwith, the amount deposited shall be repaid to the importer who shall give a receipt to the proper officer.

Restrictions on
user of vehicles
temporarily
imported

259. No road vehicle imported into The Gambia under Regulation 257, 258 shall be lent, sold, pledged, hired, given away, exchanged or otherwise disposed of without the prior permission of the proper officer.

Remittance of
excise duty on
spirits and
declaration
E.12

260. (1) In respect of spirits delivered for home use or rectifying or compounding by a rectifier on payment of duty, the distiller or rectifier shall, together with a remittance for the amount of duty, deliver to the proper officer a declaration in Form E.12 in duplicate.

(2) In respect of spirits delivered for removal without payment of duty to a rectifier's warehouse, the distiller shall deliver in duplicate to the proper officer, together

with such security in Form EB.4 as the Commissioner General may require, a declaration in Form, E.13.

Secured gross accounts

261. A distiller or rectifier may, if he so desires, pay duty by means of a secured gross payment account.

Delivery of spirits without payment of duty
E.5.
E.14

262. In respect of spirits delivered without payment of duty in accordance with any written law the distiller shall deliver in duplicate to the proper officer together with such security in Form EB.5 as the Commissioner General may require for the proper delivery of the spirits, a declaration in Form E.14.

Delivery of spirits for denaturing
EB.5.
E.15

263. In respect of spirits delivered for denaturing, the distiller shall deliver in duplicate to the proper officer together with such security in Form EB.5 as the Commissioner General may require, a declaration on form E.15.

Basis of drawback

264. Drawback shall be payable according to the actual quantity of goods re-exported, or shipped for use as stores, or used as prescribed, as the case may be.

Conditions granting drawback

265. It shall be a condition for the granting of any drawback that-

- (a) the goods are not prohibited by any law from being re-exported or put on board any aircraft or vessel for use as stores;
- (b) perfect entry of the goods has been made and the relative invoice deposited with the proper officer.

When drawback is not payable

266. Drawback shall not be allowed on any goods-

- (a) unless the person claiming drawback enters the goods for re-exportation, or shipment for use as stores, in (Form C.45) Form C.63 in quadruplicate at the port of re-exportation and submits within twelve months of the date of re-exportation a drawback debenture in Form C.46 in duplicate.
- (b) unless a bond in Form CB.4 or CB. 5, as the case may be, for the due re-exportation, or

shipment for use as stores, is given, if the proper officer so requires, by the person claiming drawback;

(c) unless-

- (i) the goods are re-exported in their original packages in which they were imported; or
- (ii) the contents were unpacked and repacked in other packages by authority and under supervision of an officer; or
- (iii) in the case of machines and machinery, they were found defective before or after installation and upon testing or use for a period not exceeding three months from the date of payment of duty, or such further period as the Commissioner General may allow and have subsequently been re-exported or destroyed under supervision of an officer:

Provided that in the case of unexposed cinematograph film, petroleum imported in bulk and cigars or cigarettes the re-packing and payment of drawback may be allowed under such conditions as the Commissioner General may impose-

- (d) unless the proper officer is satisfied that the goods are identical with the particulars thereof contained in the entries, invoices and other documents relating thereto;
- (e) which are damaged or spoilt;
- (f) which after importation were used, save as provided for in subparagraph (c), within The Gambia;
- (g) unless the goods are produced to the proper officer for examination at the approved place of examination prior to re-exportation and also, if required, on board the aircraft or vessel on which they are to be re-exported or used as stores;

- (h) unless the goods are conveyed direct and without delay from the place of examination to the aircraft or vessel in which they are to be re-exported or shipped for use as stores, or in case of goods re-exported overland, to the port or re-exportation nearest to the frontier:

Provided that the proper officer may allow any goods to remain in official custody for a reasonable time at the risk and expense of the exporter, in which case drawback shall not be allowed unless the goods are thereafter conveyed direct and without delay to the aircraft or vessel or port or place-

- (i) unless the goods are re-exported or shipped for use as stores within twelve months from the date of the payment of duty and the proper officer has certified on the re-export entry that the goods have been re-exported or shipped for use as stores;
- (j) unless the person claiming drawback on the goods entered for re-exportation produces, if required, within the time allowed by the proper officer a certificate in respect of the landing of the goods from the competent authority at the port or place of discharge.

Remission or refund of duty on abandoned goods

267. Where in accordance with section 18 of the Act, the owner of goods subject to customs control wishes to abandon them to the customs, he shall apply to the Commissioner General in writing and if the Commissioner General allows the abandonment, the owner may apply to the proper officer for remission or refund of duty in Form c.47 in duplicate.

Remission on official aid funded projects

268. Where under section 190(2) (e) of the Act remission is sought in respect of an official aid funded project executed by a contractor other than official aid funding agency, such contractor shall furnish to the Commissioner General, a security bond in Form CB.16

Maintenance, inspection, etc., of remission records

269. (1) Where remission has been granted in accordance with section 165(1) of the Act to the persons specified in the Seventh Schedule, the

Commissioner General shall maintain a record of such remission and shall make inspections from time to time to verify that the goods are used by the person to whom remission has been granted.

(2) Where it is found that the goods are used in a manner inconsistent with the purpose for which the remission was granted, the duty so remitted shall become payable in accordance with the provisions of section 181(1) of the Act.

Remission of duty on goods lost or destroyed by accident

270. Where, in accordance with section 171 of the Act, any person claims a remission of duty on any goods lost or destroyed by accident, he shall apply therefore in writing to the proper officer and submit proof of the loss or destruction in such form and manner as the proper officer may require.

Rebate of duty on damaged goods

271. Where, in accordance with section 200 of the Act, any person claims a rebate of the duty payable on any imported goods damaged before the goods are delivered out of customs control, he shall submit to the proper officer an application for rebate in Form C. 48 in duplicate, together with such evidence as the proper officer may require that the carrier or insurer of the goods has made an allowance to him in respect of the damage and of the amount of that allowance.

Refund where goods returned to seller

272. (1) Where, in accordance with section 174 of the Act, the owner of any goods wishes to return them to the seller, he shall notify the proper officer accordingly and submit such evidence as the proper officer may require that the goods are not in accordance with the contract of the sale or that goods were damaged before they were delivered out of customs control.

(2) A refund shall not be allowed on any goods-

- (a) unless the person claiming refund enters the goods for re-exportation in Form C. 45 in quadruplicate at the port of re-exportation and submits within twelve months of the date of the payment of duty a drawback debenture in Form C.46 in duplicate;

- (b) unless a bond in Form CB. 4 for the due re-exportation is given, if the proper officer so requires, by the person claiming refund;
- (c) unless the goods are repacked for re-exportation by authority and under supervision of an officer;
- (d) unless the proper officer is satisfied that the goods were imported in pursuance of a contract of sale and that the description, quality, state or condition of the goods was not in accordance with the contract;
- (e) which have been damaged after having been delivered out of customs control;
- (f) which after importation were used, save as provided for in subparagraph (c), or exposed for sale, within The Gambia;
- (g) unless the goods are produced to the proper officer for examination and also, if required, at the approved place of examination prior to re-exportation and on board the aircraft or vessel on which they are to be re-exported;
- (h) unless the goods are conveyed direct and without delay from the place of examination to the aircraft or vessel in which they are to be re-exported or, in the case of goods re-exported overland, to the port of re-exportation nearest to the frontier-

Provided that the proper officer, may allow any goods to remain in official custody for a reasonable time at the risk and expense of the exporter, in which case refund shall not be allowed unless the goods are thereafter conveyed direct and without delay to the aircraft or vessel or port;

- (i) unless the goods are re-exported within twelve months from the date of the payment of duty;
- (j) unless the proper officer certifies on the re-export entry that the goods have been re-exported;

- (k) unless the person claiming refund on the goods entered for re-exportation produces, if required, within the time allowed by the proper officer, a certificate in respect of the landing of the goods from the competent authority at the port or place of discharge.

Refund of duty on damaged, pillaged, or destroyed goods
C.48

273. Where, in accordance with section 198 of the Act, any person claims a refund of duty which has been paid on any goods which have been damaged or pillaged during the voyage, or damaged or destroyed while subject to customs control, he shall submit to the proper officer an application for refund in Form C.48 in duplicate, and submit such proof of the damage, pillage or destruction as the proper officer may require.

Refund of duty paid in error or overpaid and of deposit or cancellation of bond given as security
C.49.

274. (1) Any person claiming a refund of any duties which have been paid in error or shall submit to the proper officer at the place where the duty was paid an application therefor in Form C. 49 in duplicate, together with such evidence of overpayment as the officer shall require.

(2) Save as may be otherwise provided elsewhere in these Regulations, any person claiming a refund of any deposit or requesting cancellation of any bond given by way of security under the provisions of Part XII of the Act, shall submit to the proper officer at the place where the deposit was made or the security given, an application therefor in Form C. 36 in duplicate, together with such evidence of compliance with those provisions of the Act that necessitated payment of a deposit or the giving of security as the proper officer may require:

Provided that, notwithstanding anything to the contrary contained in these Regulations, where the Commissioner General is satisfied that the non-production of satisfactory proof of compliance in respect of any part of an undertaking given is due to circumstances beyond the control of the person entering into the undertaking, he may refund to that person so much of any deposit made as he thinks appropriate to that part of the undertaking in respect of which proof has been produced or release that person from the obligations of any bond in so far as it concerns that part.

Refund of duty to
registered user
C.49

275. (1) An application for refund of duty by a registered user shall be made in duplicate in Form C.49.

(2) No application for a refund of duty shall be accepted by the Commissioner General from or on behalf of any person unless-

(a) that person has been registered as a registered user;

(b) the application is presented with all the relevant documents relating to the importation of the goods within twelve months from the date of payment of duty, or within such further period not exceeding three years from the date of that payment as the Commissioner General may authorize-

Provided that the Commissioner General shall only authorize an extended period during which refund may be claimed before the expiry of the current relative order;

(c) at the time of importation or clearance through customs of goods which he intends to claim a refund of duty he declares on the appropriate customs prescribed entry that-

(i) the goods have either been imported or purchased prior to clearance through the customs by him;

(ii) the goods will be used solely by him for the purpose specified in the relative order; and

(iii) it is his or her intention to claim a refund of duty in respect of the goods in accordance with the provisions of the Act;

(d) the clearance or entry of the goods on importation or from a bonded warehouse has not been done prior to the effective date of the order.

(3) Any order subsequently made relative to the applicant shall specify a specific rate of refund of duty

and the Commissioner General shall make the refund on being satisfied that the goods have been dealt with in accordance with the terms of the order and the provisions of these Regulations.

Remission of duty on imports for use in the production of exports duty-free or specified duty exempt goods

276. (1) Subject to this regulation, remission of duty may be granted by the Minister in respect of-

- (a) goods imported for use in, or to be attached to, goods manufactured or produced in The Gambia for subsequent exportation;
- (b) imported goods, other than fuel, lubricants, plant, machinery or equipment, for direct consumption or to be expended in the manufacture or production in The Gambia of goods for subsequent exportation.
- (c) imported goods, other than fuel, lubricants, plant, machinery or equipment, for direct consumption or to be expended in the manufacture or production in The Gambia of goods for supply as shipstores to the national carrier or any airline designated under an air services agreement between the Government and a foreign government;
- (d) imported goods, other than fuel, lubricants, plant, machinery or equipment, for direct consumption or to be expended in the manufacture or production in The Gambia of goods for supply to an indirect exporter;
- (e) imported goods, other than fuel, lubricants, plant, machinery or equipment for direct consumption or production in The Gambia of goods for supply to a manufacturer under the Tax Incentives for Manufacturers Programme; and
- (f) imported goods, other than fuel, lubricants, plant, machinery or equipment, by gazetted industrial sugar users, to be expended in The Gambia in the production of goods,

Provided that the indirect exporters and approved suppliers are registered by the Commissioner General

under such conditions as the Commissioner General may specify.

(2) Subject to this regulation, remission of duty may be granted by the Minister in respect of-

(a) goods imported for use in, or to be attached to, goods manufactured or produced in The Gambia; and

(b) imported goods, other than fuel, lubricants, plant, machinery or equipment, for direct consumption, or to be expended in the manufacture or production in The Gambia of goods;

Provided that the goods produced or manufactured-

- (i) are duty free under the First Schedule to the Act but excluding fuels;
- (ii) are goods, including capital equipment and vehicles, supplied to an official aid funded project where the goods, if imported, would have qualified for full remission of duty under section 191 of the Act;
- (iii) are goods for official use by the The Gambia Armed Forces;
- (iv) are goods for supply to the National Carrier or any air line designated under an air services agreement between the Government and foreign government.
- (i) are shade netting for agricultural or horticultural use by a person the Commissioner General is satisfied on the recommendation of the Director of Agriculture, qualifies for exemption under item 28 of Part B of the Third Schedule to the Act;
- (ii) are goods manufactured or produced from industrial sugar; or
- (vii) are goods manufactured for use in the production of goods under the Tax Incentives for Manufacturers Programme.

- (3) The remission of duty is restricted to-
- (a) the manufacturer or producer of goods for export referred to in paragraph (2);
 - (b) an indirect exporter approved under paragraph (6) (c);
 - (c) seventy-five per centum of duty payable in the case of a manufacturer who uses industrial sugar as raw material in the production of goods for domestic use;
 - (d) eighty-five per centum of duty payable in the case of a manufacturer who uses paper and paperboard other than paper or paperboard of tariff code 4805.22.00 in making packaging material for liquids for sale in the domestic market; and
 - (e) such manufacturers as the Minister may, by notice in the Gazette, specify for purposes of the importation of industrial sugar or wheat under this Regulation.

Provided that remission of duty shall not be granted in respect of suspended duty and dumping duty.

(4) The Minister shall consider for approval all applications for remission under this regulation-

- (a) on receipt of an application on Form C.56 supported by-
 - (i) a bona fide export order or export contract for specified export goods and a letter of credit,
 - (ii) detailed production plans including production processes or formulae, and specifying the types and qualities of goods to be imported, and
 - (iii) a list of the goods to be imported including description, tariff specifi-

cation quantity, value and amount of duty to be remitted;

- (b) where an exporter has an established record of exports of specified goods over a period of at least one year, on receipt of application on Form C. 56, for the imports required to produce exports of value up to the value exported on average over a six month period where the application is supported by-
 - (i) export entries documenting the value of exports of specified goods over the immediately preceding year, or such longer immediately preceding period not exceeding three years,
 - (ii) detailed production plans including production processes or formulae, and specifying the types and quantities of goods to be imported, and
 - (iii) a list of the goods or materials to be imported including description, tariff classification, quantity, value and the estimated amount of duty to be remitted; or
- (c) on receipt of an application on Form C.56 from an indirect exporter jointly with an application or applications from an exporter or exporters under subparagraph (a) or (b), where the application of the indirect exporter is supported by-
 - (i) bona fide order or orders from an exporter or exporters applying under subparagraph (a) or (b),
 - (ii) detailed production plans including production processes or formulae, and specifying the types and quantities of goods to be imported, and
 - (iii) a list of the goods or materials to be imported as indirect imports including

description, tariff classification, quantity, value and the estimated amount of duty to be remitted.

(5) Subject to paragraph (4), an application for remission of duty under paragraph (2) may be allowed by the Minister in the following cases-

(a) on receipt of an application on Form C.56 supported by-

- (i) a bona fide export order or export contract for specified export goods and a letter of credit,
- (ii) detailed production plans including production processes or formulae, and specifying the types and qualities of goods to be imported, and
- (iii) a list of the goods to be imported including description, tariff classification quantity, value and amount of duty to be remitted; or

(b) where an exporter has an established record of exports of specified goods over a period of at least one year, on receipt of application on Form C. 56, for the imports required to produce exports of value up to the value exported on average over a six month period where the application is supported by-

- (i) export entries documenting the value of exports of specified goods over the immediately preceding year, or such longer immediately preceding period not exceeding three years,
- (ii) detailed production plans including production processes or formulae, and specifying the types and quantities of goods to be imported, and
- (iii) a list of the goods or materials to be imported including description, tariff classification, quantity, value and the estimated amount of duty to be remitted; or

(c) on receipt of an application on Form C.56 from an indirect exporter jointly with an application or applications from an exporter or exporters under subparagraph (a) or (b), where the application of the indirect exporter is supported by-

- (i) bona fide order or orders from an exporter or exporters applying under subparagraph (a) or (b),
- (ii) detailed production plans including production processes or formulae, and specifying the types and quantities of goods to be imported, and
- (iii) a list of the goods or materials to be imported as indirect imports including description, tariff classification, quantity, value and the estimated amount of duty to be remitted,

and a copy of the approved application shall be returned to the applicant duly certified by the Minister.

(6) Subject to paragraph (4), an application for remission under paragraph (3) of duty may be allowed by the Minister in the following cases-

- (a) on receipt or an application on Form C.60 supported by-
 - (i) a bona fide order or contract for the purchase of the goods,
 - (ii) detailed production plans including production processes or formulae, and specifying the types and quantities of goods to be imported, and
 - (iii) a list of the goods to be imported including description, tariff classification, quantity, value and the estimated amount of duty to be remitted; or

- (b) where a manufacturer has an established record of production and sales of the goods specified under paragraph (3) (a) (i) or (3) (b) (i) over a period of at least one year, on receipt of application on Form C.60 for the imports required to produce the goods of value up to the value of sales on average over a six month period where the application is supported by-
- (i) sales invoices documenting the value of sales of specified goods over the immediately preceding year, or such longer immediately preceding period not exceeding three years,
 - (ii) detailed production plans including production processes or formulae, and specifying the types and quantities of goods to be imported, and
 - (iii) a list of the goods or materials to be imported including description, tariff classification, quantity, value and the estimated amount of duty to be remitted,

and a copy of the approved application shall be returned to the applicant duly certified by the Economic Ministry:

Provided that the value of imported goods for which remission is being requested under this paragraph exceeds eighty thousand Dalasis.

(7) Applications under paragraph (6) (b) or (7) (b) can only be made once every six months except where evidence can be provided that exports or sales have or will reasonably be expected to exceed the average export or sale value for a six month period.

(8) The Ministry shall maintain a register of applicants for duty remission under this regulation which shall include the name, postal address and location of business premises, and any other information that the Ministry may require.

(9) Remission of duty on goods under this regulation is conditional on the applicant undertaking in Form C. 56-

- (a) to pay the duty on any imported goods that have not been-
 - (i) used in the production of approved exports or indirect exports where remission is granted under paragraph (2); or
 - (ii) used in the production of approved goods where remission is granted under paragraph (3); or
 - (iii) re-exported; or
 - (iv) transferred to an approved bonded factory as provided for under paragraph (24); or
 - (v) transferred to the next production period as provided for in paragraph (25);
- (b) to complete and submit to the Ministry a reconciliation declaration as required under paragraph (22);
- (c) to keep and maintain books and records in accordance with paragraph (18); and
- (d) to provide security in the form and manner referred to in paragraph (13).

(10) Goods manufactured from goods imported under this regulation shall not be eligible for duty remission under any other written law.

(11) Where a by-product results from a process of manufacture or production utilizing goods subject to duty remission under this regulation, duty shall be payable on such imported goods in the same proportion that the value of the by-product bears to the total value of all goods manufactured or produced from such imported goods unless the by-products are exported.

(12) Where any scrap or waste of commercial value results from a process of manufacture or production utilizing goods subject to duty remission under this regulation, duty shall be payable on the prevailing

value of the scrap or waste in accordance with section 173 or 174 of the Act, as the case may be, and the First Schedule, unless the scrap or waste is exported, or destroyed under supervision of the proper officer.

(13) Goods imported under this regulation-

- (a) shall be entered on Form C.15 or form C.20 with a declaration of "REMISSION UNDER APPROVED MANUFACTURE, Legal Notice number of....." endorsed on each copy in block letters; and
- (b) shall have a security bond posted in an amount determined by the Commissioner General, but not exceeding the duty that would otherwise be payable, and executed on the Form CB.13.

(14) Goods purchased from an indirect exporter under this regulation shall-

- (a) be transferred from the indirect exporter to the approved manufacturer or producer for use in the production of exports using Form C.58; and
- (b) have a security bond posted by the recipient of the transferred goods in an amount determined by the Commissioner, but not exceeding the duty that would otherwise be payable on the indirect imports, and executed on the Form CB.13.

(15) Goods transferred from an approved supplier to an indirect exporter shall-

- (a) be entered in Form C.58; and
- (b) have a bond security executed on Form CB.13;

(16) The security bond shall be cancelled only-

- (a) after the reconciliation declaration has been verified and approved by the Minister; and

- (b) any unused imported goods have been re-exported or transferred to an approved bonded factory; or
- (c) the duty has been paid-

Provided that for application of remission approved on or after the 1st of January of the year, the security bond shall be cancelled within ninety days of receipt by the Ministry of a properly completed Form C.57 as required under paragraphs (21) and (22), subject to the payment of all duties declared on the Form C.57, if the Ministry has failed to respond in writing to approve or reject such a reconciliation within such a period.

(17) The Ministry shall within seven days of the receipt of a satisfactorily completed and supported application as required under paragraph (6) or (7) give approval or advise the applicant of a rejection stating the reasons for rejection.

(18) Every person who has been granted a remission from duty shall keep and maintain at his or her place of business detailed books and records relating to the purchase, importation, stocks of goods, production, packing, sales, shipping and exportation of all goods.

(19) The books and records referred to in paragraph (18) shall be kept for five years from the time of application for remission and shall be made available, upon request, to the proper officer including an officer of the Ministry, for examination and verification at all reasonable times.

(20) Separate books and records shall be maintained for stocks of imported goods, indirect imports and indirect exports from those maintained for domestic goods.

(21) A proper officer, including an officer of the Ministry or an officer appointed by the Ministry, is authorized to examine and verify the books and records, inspect the production facilities of any remission applicant and examine any goods or materials within the production facility or any storage place related thereto.

(22) A reconciliation declaration in Form C.57 or C.61 in respect of the duty remission granted shall be submitted to the Ministry in three copies within a nine month period from the time of approval of the remission application or, for applications approved under paragraph (6) (a) or (7) (a), on completion of the order or contract, whichever is the earlier.

(23) The declaration referred to in paragraph (22) shall be supported by-

- (a) certified copies of all import entries and indirect export transfers to which the reconciliation declaration relates;
- (b) a document showing-
 - (i) in the case of exporters approved under paragraph (2), the linkage between the imported goods and indirect exports and the exported goods produced or manufactured from these imported goods, or waste or scrap of commercial value, or any waste or scrap destroyed, or any by-products either exported or sold domestically resulting from the manufacturing or production of the exported goods, and;
 - (ii) in the case of indirect exporters or suppliers approved under paragraph (2), the linkage between the indirect imports and the indirect exports produced or manufactured from the imported goods, or any waste or scrap of commercial value, or any waste or scrap destroyed or any by-products either exported or sold domestically resulting from the manufacturing or production of indirect exports; and
 - (iii) in the case of manufacturers or producers approved under paragraph (3), the linkage between the imported goods and the sales of approved goods produced or manufactured from the imported goods or any waste or scrap of commercial value, or any waste or scrap destroyed, or any by-products either exported or sold domestically

resulting from the manufacturing or production of the approved goods; and

- (iv) the disposal of any remaining unused imported goods or indirect exports by re-export, transfer to an approved bonded factory, retention for future use in production as provided for under paragraph (23), or domestic sale subject to duty;
- (c) certified copies of all export entry documents or a list of the export entry numbers to which the declaration relates and certified copies of all indirect export transfer documents; and
- (d) the invoices for the exported goods, indirect exports and domestically sold goods, as the case may be.

(24) Subject to section 83A of the Act, imported goods for which a remission has been authorized may be sold or transferred to an approved bonded factory.

(25) The remission from duty granted under this regulation may be renewed on the basis of the conditions of the initial authorization after the nine month period referred to in paragraph (22), by submission of a new application under paragraph (6) or (7) where-

- (a) fulfilment of an export or domestic sales contract has been delayed, or only partially achieved; or
- (b) where production and delivery for export or domestic sale, as the case may be, can be established to be regular and ongoing.

(26) Any person who fails to comply or contravenes any provision of this regulation shall be guilty of an offence and be liable to a fine not exceeding the higher of one million five hundred thousand dalasis or three times the value of the goods involved, or be liable to imprisonment for a term not exceeding three years or to both.

(27) Without prejudice to the provisions of paragraph (26), where any person-

- (a) fraudulently contravenes the provisions of this regulation; or
- (b) is grossly negligent in complying with the provisions of this regulation; or
- (c) repeatedly acts in a manner inconsistent with the intent of this regulation,

the Minister may reject or revoke approval of an application under this Regulation.

Remission,
rebate or refund
to privileged
persons

E. 16.

E. 17.

277. A claim for a remission or rebate of the duty charged or due or a refund of the duty paid on any excisable goods supplied by a licensee to a person entitled to those goods free or at a reduced rate of duty shall be made in duplicate in Form E. 16 in the case of excisable goods other than beer or spirits, or in form E.17 in the case of beer, and shall be accompanied by such documentary evidence of delivery to, or receipt by, the person so entitled as the proper officer may require.

Excisable goods
destroyed by fire
or unavoidable
cause

278. (1) A remission of the duty charged or due, or a refund of the duty paid, on any excisable goods which have been destroyed by accidental fire or other unavoidable cause while in any building, room or place which has been entered in accordance with the Act and which is in the factory in which the goods were manufactured, shall not be allowed unless-

- (a) while the destruction of the goods is taking place, or immediately thereafter, the licensee notifies the proper officer and within twenty-four hours of the destruction of the goods, or such further period as the proper officer may allow, furnishes him with the particulars in writing of the goods which were destroyed;
- (b) the licensee furnishes proof to the satisfaction of the proper officer of the quantity and value of the goods in respect of which a claim is

made and, in the case of beer, of the original gravity of the beer, or in the case of blended or diluted beer, the proportions and gravities of the beers of which the blend or dilution is composed;

- (c) the licensee retains for examination by the proper officer any residue or damaged portion of the goods in respect of which a claim is made.

E. 16.
E. 17.

(2) A claim for a remission of refund or excise duty shall be made in duplicate in Form E. 16 in the case of excisable goods other than beer or spirits, or in Form E. 17 in the case of beer.

Excisable goods destroyed under supervision

279. A claim for a remission of the duty charged or due, or a refund of the duty paid, on excisable goods which have been destroyed by the licensee under the supervision of a proper officer prior to their leaving any building, room or place which has been entered in accordance with the Act and which is in the factory in which the goods were manufactured shall be made in duplicate in Form E. 16 in the case of excisable goods other than beer or spirits, or in Form E. 17 in the case of beer.

E. 16.
E. 17.

Remission or refund on exportation or shipment as stores

280. (1) A claim for a remission of the duty charged or due, or a refund of the duty paid, on any excisable goods (other than beer or spirit) exported, or shipped for use as stores, shall not be allowed unless-

SAD Form C 45.

- (a) prior to exportation, or shipment for use as stores, the goods are entered in quadruplicate in (Form C. 29 and Form C. 45) Form C.63 and the licensee gives notice thereon in writing of his or her intention to claim a remission or refund of duty on the goods entered in the export entry;
- (b) the under-mentioned particulars are declared in the export entry-
 - (i) the place where the goods were manufactured;

- (ii) the date of manufacture;
 - (iii) the amount of the remission or refund of excise duty claimed; and
- (c) the goods are produced to the proper officer before exportation or shipment for use as stores;
- (d) the quadruplicate copy of the export entry, duly certified by the proper officer that the goods have been exported, or shipped for use as stores, is attached to the claim for a remission or refund;
- (e) proof of landing at the port of destination declared in the export entry is produced to the proper officer if he so requires;
- (f) in respect of the goods on which a claim is made, proof to the satisfaction of the proper officer is produced that the full duty thereon has been charged or become due in the case of a claim for a remission or has been paid in the case of a claim for a refund.

(2) A claim for a remission of the duty charged or due, or a refund of the duty paid on beer exported, or shipped for use as stores, shall not be allowed unless-

SAD Form

- (a) prior exportation, or shipment for use as stores, the beer is entered in quadruplicate in (Form C. 29) form C.63 and the licensee gives notice thereon of his or her intention to claim a remission or refund of duty on the beer entered in the export entry;
- (b) the under-mentioned particulars are declared in the export entry-
- (i) the place where the beer was brewed;
 - (ii) the date of brewing;
 - (iii) the original gravity of the beer or the particulars of blended or diluted beer;

- (iv) the date and place of bottling or packing;
- (v) the amount of the remission or refund of duty claimed.

(c) the licensee complies with subparagraph (c), (d), (e) and (f) of paragraph (1).

E. 16.
E. 17.

(3) A claim for a remission or refund of duty shall be made in duplicate in Form E. 16 in the case of excisable goods other than beer or spirits, or in Form E. 17 in the case of beer.

Refund of duty on excisable goods other than spirits paid in error

281. A claim for refund of excise duty paid in error on any excisable goods other than spirits shall be made in duplicate in Form E. 23

Remission of duty on spirits etc., accidentally destroyed

282. (1) A remission of the excise duty charged or due on any spirits or feints which have been destroyed by accidental fire or other unavoidable cause while in any building, room or place which has been entered in accordance with the Act shall not be allowed unless the claimant-

- (a) while the destruction of the spirits or feints is taking place, or as soon as can be done thereafter, notifies the proper officer and within twenty-four hours of the destruction of the spirits or feints, or such further period as the proper officer may allow, furnishes him with the particulars in writing of the spirits or feints which were destroyed;
- (b) furnishes proof to the satisfaction of the proper officer of the quantity, kind and strength of the spirits or feints in respect of which the claim is made;
- (c) retains for examination by the proper officer any remaining evidence of damage or destruction and any residue or damaged portion of the spirits or feints in respect of which the claim is made.

(2) A claim for remission of excise duty in such cases shall be in Form E. 18.

E. 18.

Remission of duty when spirits, etc., destroyed under supervision
E. 18

283. A claim for a remission of the excise duty due or charged on spirits or feints destroyed under the supervision of the proper officer in accordance with section 166 of the Act shall be made in Form E. 18.

Remission of duty on spirits shipped as stores

284. A claim for a remission of the excise duty charged or due on any spirits exported or shipped for use as stores shall not be allowed unless-

E 10

- (a) the spirits are dispatched for exportation or shipment as stores from the distillery or rectifying premises where they were distilled or rectified or compounded;
- (b) the spirits are produced to the proper officer at the distillery or rectifying premises for examination prior to dispatch and are sealed and secured in containers to his or her satisfaction;
- (c) the spirits are accompanied by a removal permit in Form E. 10, signed by the proper officer at the distillery or rectifying premises, which shall be produced to the proper officer at the port of exportation or shipment as stores;
- (d) the spirits are produced together with the removal permit to the proper officer at the port of exportation or shipment as stores for examination;

C. 29.

- (e) prior to exportation or shipment as stores the spirits are entered in quadruplicate in (Form C. 29) Form C.63 and the distiller or rectifier gives notice thereon of his or her intention to claim remission or refund of duty on the spirits entered in the export entry;
- (f) the distiller or rectifier declares on the export entry the place where the spirits were distilled or rectified or compounded, the period of distillation or rectification, the kind, quantity and strength of the spirits to be exported and the amount of the remission or refund of excise duty claimed;

- (g) if required to do so by the Commissioner General, a landing certificate issued by the customs authorities in the country to which the spirits are exported is produced;
- (h) in the case of spirits in respect of which a remission of duty is to be claimed, bond security in Form EB. 6 or cash deposit for the due removal and shipment thereof is given;
- (i) the quadruplicate of the relevant export entry duly certified as to shipment by the proper officer at the port of exportation or shipment as stores is produced in support of the claim for remission or refund which shall be in Form E. 18;
- (j) in respect of the spirits in which a claim is made, proof to the satisfaction of the proper officer is produced that the full excise duty thereon has been charged or become due in the case of a remission or has been paid in the case of a claim for a refund.

Refund of duty
on spirits
deposited in
bonded
warehouse

285. (1) A claim for a refund of the excise duty paid on any spirits, rectified or compounded, deposited in a bonded warehouse for exportation or shipment for use as stores for any aircraft or vessel shall not be allowed unless-

- (a) the spirits are dispatched to the bonded warehouse from the rectifying premises where they were rectified or compounded;
- (b) the spirits are produced to the proper officer at the rectifying premises for examination prior to dispatch and are sealed and secured in containers to his or her satisfaction;
- (c) the spirits are produced to the proper officer at the bonded warehouse for examination;
- (d) the spirits are entered for warehousing in Form E. 19 in quadruplicate and the rectifier gives notice thereon of his or her intention to claim refund of duty on the spirits so entered;

E.19.

E.20.

(e) the quadruplicate of the relevant warehousing entry duly certified as to receipt of the spirits into warehouse by the proper officer at the bonded warehouse is produced in support of the claim for refund which shall be in Form E. 20;

(f) in respect of the spirits on which a claim is made, proof to the satisfaction of the proper officer is produced that the full excise duty thereon has been paid.

(2) Any spirits, rectified or compounded, so deposited shall be dealt with as warehoused goods and shall, unless otherwise permitted, be entered either for exportation or for use as stores for aircraft or vessels in accordance with the provisions of the Act.

Refund of duty paid on spirits delivered duty free or at reduced rate
E21.

286. A claim for a remission of the excise duty charged or due on any spirits supplied to a person entitled to the spirits free of duty or at a reduced rate of duty shall be made in Form E. 21.

Refund of duty paid in error on spirits
E22

287. A claim for a refund of excise duty paid in error on spirits shall be made in duplicate in Form E. 22.

Making of containers of spirit for export or shipment

288. Where any spirits are distilled or rectified for exportation or shipment as stores and are subject to a remission of excise duty in accordance with the provisions of the Act, and they are packed in a container which has printed thereon a trade mark or description under which the spirits are offered for sale in The Gambia, then that container shall, if the Commissioner General so requires, be marked in a manner approved by the Commissioner General which will enable the spirits to be distinguished from spirits offered for sale in The Gambia.

Inspection of Books, etc

289. Every person from whom any duty has been claimed or by whom any duty has been paid or by whom a claim for remission, rebate or refund of duty charged or paid has been made shall, on demand, allow any officer to inspect and take extracts from any of the books kept by him for the purpose of his or her business which the officer requires to take extracts

from or to inspect for the purpose of satisfying himself as to the correctness of any statement made by the claimant in any declaration submitted to an officer.

PART XIII - CUSTOMS AND EXCISE AGENTS

Application for a licence

290. (1) Notices inviting applications for a licence including (renewals) shall be given by the Commissioner General by publication in such manner as he may deem fit.

(2) Subject to paragraph (4) of this Regulations an application for a licence as a customs and excise agent shall be made in writing and submitted to the proper officer together with non-refundable application fees for each application as follows-

- (a) five thousand Dalasis in respect of applications for a new licence; and
- (b) two thousand Dalasis in respect of a renewal of an expiring licence;

Provided that where a licence is not renewed for a period of two years or more, the application shall be treated as new.

(3) All applicants shall meet the conditions set out below-

- (a) be of Gambian nationality;
- (b) be conversant with the Customs Laws;
- (c) have a registered place of business;
- (d) have a Tax Clearance issued by GRA;
- (e) provide a security in the form of Bank guarantee of one million Dalasis or a landed property of equivalent value in the Greater Banjul Area.
- (f) be of good standing with no prior conviction.

(4) All applications received by the proper officer under paragraph (2) shall be vetted by a committee

constituted by the Commissioner General for that purpose:

Provided that any application by a person whose previous licence was cancelled or suspended or who has been involved in a fraudulent evasion of duty shall not be approved under this regulation.

(5) Subject to paragraph (2), a non-refundable late application fee of five thousand Dalasis shall be payable in respect of each application received by the proper officer after the time notified under paragraph (1) has expired

(6) Where the application is rejected by the vetting committee the applicant may, on payment of a non-refundable appeal fee of seven thousand five hundred Dalasis, appeal to the Commissioner General for review of the decision of the committee.

(7) "The licence shall be in Form C. 50 and shall-

- (i) be issued as a private licence to agents handling their own goods or those of associated companies;
- (ii) be issued as a general licence to agents handling goods for third parties;
- (iii) be returned to the Commissioner General immediately the licensee ceases to operate his or her business".

Fees to be paid
and security
furnished

291. (1) Where an application under regulation 290 is approved, the applicant shall-

- (a) pay a licence fee which shall be fifteen thousand Dalasis;
- (b) furnish a bond in Form CB.11 or a cash deposit of such sum as the Commissioner General may require but which shall not be less than two hundred and fifty thousand Dalasis;
- (c) submit to the proper officer, if he so requires, a tariff of the rates he proposes to charge for services to members of the public; and

- (d) before clearing any goods produce to a proper officer a letter of appointment by the owner of the goods for purposes of clearing of those goods through the Customs.

(2) Where a clearing agent proposes to handle or clear goods in transit, he or she shall apply in writing to the Commissioner General for a licence and shall, on approval of such application-

- (a) pay a licence fee of ten thousand Dalasis;
- (b) furnish an additional bond in Form CB 11 or a cash deposit of such sum, not being less than one million Dalasis; and
- (c) submit to the proper officer, if he so requires, a tariff of the rates he proposes to charge for services to members of the public.

Expiry and renewal of licences

292. Except where otherwise provided in these Regulations, licences shall expire on the thirty-first December of each year but shall be renewable at the discretion of the Commissioner General on payment of the licence fees prescribed in paragraphs (1) (a) or (2) (a), as the case may be, of regulation 2.

Penalty for acting without licence

293. Any person who in any way acts as, or claims to be, a customs and excise agent without having a valid licence shall be guilty of an offence and liable to a fine not exceeding two hundred and fifty thousand Dalasis.

Suspension, etc., of licences

294. (1) The Commissioner General may refuse to issue a licence without assigning any reason or may, by notice in writing, suspend, revoke, or refuse to renew, a licence on the grounds stated in the notice.

(2) A copy of the notice shall be delivered to the agent or left at his or her usual place of abode or business.

(3) The agent may appeal to the Minister against the notice, but if no appeal is lodged within one month of the delivery of the notice or if on appeal the notice is confirmed by the Minister, the licence shall be void.

PART XIV - SETTLEMENT OF CASES BY THE COMMISSIONER GENERAL

Request to
Commissioner
General
C. 51.

295. The written request by a person that a contravention of the Act or these Regulations be dealt with by the Commissioner General under the provisions of Part XIX of the Act shall be in Form C. 51.

PART XV - MISCELLANEOUS

Declaration to
be made and
particulars to be
supplied

C. 52.

296. (1) The importer of any goods whether free or exempt from duty, liable to specific duty or liable to *ad valorem* duty shall, at the time of making entry produce in respect of the goods a declaration in Form C. 52 together with all invoices in his or her possession relating to the goods, which declaration shall include all goods detailed in the invoices produced.

(2) The importer shall also furnish, in such form as the proper officer may direct, such further particulars as the proper officer may deem necessary for a correct valuation of the goods.

Production of
books of
account and
other
documents

297. The proper officer may require the owner, or any person concerned with the importation, exportation, carriage coastwise or manufacture of any goods to produce at the person's premises or at such other place as the Commissioner General may require, all or any books of account or other documents of whatsoever nature relating to the purchase, importation, exportation, carriage coastwise, manufacture or sale of the goods.

General bonds

298. Where in accordance with section 241 of the Act security may be accepted to cover all transactions, the wording of the form prescribed in the First Schedule may be varied to cover those transactions.

Incorrect form
may not be
accepted

299. An officer may refuse to accept or to act upon any form or other document submitted to him unless the requirements of the act and these Regulations in relation thereto have been observed.

Persons
requiring copy of
entry

300. (1) If the person entering any goods requires a copy of the entry he or she shall present to the proper officer an additional copy marked "Importer's Copy" or "Exporter's copy", as the case may be.

- (2) Each copy of a bill of entry shall, before presentation to the proper officer, be clearly stamped or marked "Original" "Duplicate", "Triplicate" and "Quadruplicate" and, if those additional copies are required by these Regulations, "Quintuplicate" and "Sextuplicate", as the case may.
- Amendment of forms** **301.** (1) The Minister may, by order published in the Gazette, amend any form in the First Schedule.
- (2) The Commissioner General may specify the form of any other document required or authorized for the purpose of the Act.
- Samples** **302.** (1) Only such samples shall be taken as are considered necessary by the proper officer.
- (2) Samples taken for analysis are not returnable and a receipt shall, on demand, be given therefore by the proper officer; other samples may be returned on application by the owner.
- (3) All samples shall be kept in the custody of the proper officer and no unauthorized person shall have access to them.
- Notice of sale** **303.** Public notice shall be given of all sales by advertisement in such manner as the Commissioner General may see fit, except in the case of perishable goods or live animals, and by notice posted in a conspicuous place at the custom house at the port or place where the sale will be held.
- Conditions of sale** **304.** (1) Goods shall be sold by public auction by the customs or by a licensed auctioneer appointed by the Commissioner General.
- (2) No bid shall necessarily be accepted and should there be any discrepancy between the quantity stated in the sale list and the actual quantity available the customs shall not be bound to deliver more than the quantity available for delivery.
- (3) Any special conditions attached to any lot of goods offered for sale shall be brought to the notice of the purchasers before the bidding commences, and any purchaser who makes a bid thereafter shall be deemed

to accept the conditions as announced by the auctioneer.

(4) The purchase price for goods at a public auction shall include the duty payable in respect thereto, and the auctioneer may determine the reserve price in respect of any lot of goods which are offered for sale.

(5) Where there is a dispute during an auction conducted under this regulation, the auctioneer may re-sell or withdraw from the sale the lot in respect of which the dispute arises.

(6) No warranty shall be given by the Customs as to the quality, quantity, packaging or any other particulars of the goods offered for sale.

(7) A non-refundable deposit of twenty-five per cent of the purchase money shall be paid in cash at the fall of the hammer, and the balance shall be paid by guaranteed or banker's cheque within forty-eight hours after the sale:

Provided that where the balance is not paid as specified, the bid shall lapse and the lot in respect of which such balance is outstanding shall be re-offered for sale at the next auction.

(8) Goods purchased at an auction shall be removed from the warehouse within three days, failing which the purchaser shall be liable to pay the warehouse rent and other charges with effect from the date of sale up to the date of removal:

Provided that where such goods are not removed from the warehouse by the date of the next public auction, they may be re-offered for sale thereat, and the original purchaser may claim a refund of the purchase price, less-

- (a) the non-refundable deposit paid under paragraph (7);
- (b) the rent and charges due in respect of the warehouse; and

(c) the difference between the first and second sale prices, where the latter is lower than the original purchase price.

(9) The customs shall not be responsible for any damage which occurs to goods during their removal from the warehouse by the purchaser, or his or her servants or agents.

(10) Any goods remaining in the warehouse after sale under this regulation shall remain therein at the purchaser's risk.

Allowance in lieu of food to officers stationed on vessels

305. Where, under section 226 of the Act, a master pays an allowance in lieu of providing food to any officer stationed on board a vessel, that allowance shall be in the sum of two hundred Dalasis of each period of twelve hours during which the officer is stationed on board the vessel.

Licensed vessels, aircraft and vehicles

306. (1) Where any aircraft, vessel or vehicle is required to be licensed in accordance with section 293 of the Act, no such aircraft, vessel or vehicle shall, except with the written permission of the Commissioner General and subject to such conditions as he may impose, be used for the conveyance of any goods subject to customs control, unless the aircraft, vessel or vehicle is licensed in accordance with these Regulations-

Provided that nothing in this paragraph shall apply to any aircraft vessel or vehicle owned by the Government when used in the service of the Government.

(2) Application for a licence shall be made in writing to the Commissioner General, and the licence shall be in Form C. 55.

(3) When the application for a licence has been approved, the applicant shall-

(a) pay the licence fee of two thousand five hundred Dalasis per annum or six thousand Dalasis triennially per aircraft, (vessel) or vehicle, or four thousand Dalasis per annum

or eleven thousand Dalasis triennially per vessel of up to ten tons register, or forty thousand Dalasis per annum or one hundred and fifteen thousand Dalasis triennially per vessel exceeding ten tonnes register:

Provided that for a licence issued in the course of the year, the remaining part of the year shall count as a full year-

- (b) furnish security in Form CB. 12 or a cash deposit, if required, in such sum as the Commissioner General may require; and
- (c) submit to the commissioner General, if he so requires, a tariff of the rates to be charged for the conveyance of goods.

(4) All licences shall be renewable in the discretion of the Commissioner General on payment of the licence fee prescribed in paragraph (3) (a).

(5) Each vessel, aircraft or vehicle shall bear the distinguishing registration number allotted to it by the proper office.

Provided that the number or name under which a vessel, vehicle or aircraft is registered in accordance with the provisions of any other written law may be deemed to be the number allotted to it for the purpose of these regulations.

(6) No unlicensed vessel or aircraft shall go, or remain, alongside, or approach within fifty metres of, any aircraft or vessel, except with the permission of the proper officer and subject to such conditions as he may impose.

(7) Except with the written permission of the proper officer and subject to such conditions as he may impose, a licensed vessel fitted with hatches shall not be used or employed for the conveyance of any warehoused goods, goods under drawback, dutiable goods intended for transshipment, restricted goods, or such other goods as the Commissioner General may determine, unless the hatches can be securely locked

and sealed by the customs.

(8) Paragraphs (2) and (3) shall not apply in respect of vehicles licensed under regulation 96.

(9) Any person who contravenes this regulation shall be guilty of an offence.

Penalty

307. Any person guilty of an offence under these Regulations for which no specific penalty is provided shall be liable to a fine not exceeding one hundred and twenty thousand Dalasis.

Fees for services to the public

308. The following services may be rendered, or certificates issued, by the customs to the public for which the following fees shall be paid-

GMD

Certified copy of any document:
for each 200 words or part thereof 500

Search fee 200

Landing Certificate:

for each original bill of entry in which
the goods are entered..... 200

Certificate of weight for each
consignment 200
weighing fee (per package)..... 50

Award

Approving alterations:
each alteration 250

Any other certificate 500

Processing fees on a motor vehicle imported free of
duty under-

paragraphs (c) and (f) of
section 190 (2) of the Act.....
1.55% of CIF value

items 7,8,9,10,11,12,15,18,21,

26,28,30,34 and 36 of Part A
of the Third Schedule to the Act
1.55% of CIF value

(iii) items 3 and 31 of part B of the
Third Schedule to the Act
1.5% of CIF value

Amending inward report
(Destination, ownership, status).....
GMD 200

Supplying information relating to trade Such fee, if any,
as the Commissioner General may direct.

FIRST SCHEDULE

FORMS

FORM NO

C 1	Overtime request	
C 2	Report inwards/outwards of vessels	
C 3	Parcels list	
C 4	General declaration – aircraft	
C 5	Cargo manifest - aircraft	
C 6	Declaration and advice of consumable stores on board vessels	
C 7	Declaration and advice of consumable stores on board aircraft	
C 8	Crew declaration	
C 9	Application to break bulk prior to making report and to unload goods prior to entry	
C 10	Application to amend inward report/outward manifest	
C 11	Cargo manifest - vehicles	
C 12	Application to proceed to a sufferance wharf or other unapproved place	
C 13	Landing certificate	
C 14	Provisional entry	(C 63)
C 15	Import entry	(C 63)
C 16	Warehousing entry	(C 63)
C 17	Declaration of accompanied baggage	
C 18	Declaration of unaccompanied baggage	
C 19	Application for release of perishable or other goods prior to payment of duty	(C 63)
C 20	Ex-warehouse home use entry	(C 63)
C 21	Ex-warehouse export entry	(C 63)
C 22	Ex-warehouse removal entry	(C 63)
C 23	Application to re-warehouse goods	
C 24	Request to repack warehoused goods	
C 25	Transfer of ownership of warehoused goods	
C 26	Application for licence of premises to be used as a bonded warehouse	
C 26A	Application for licence/Renewal of licence for use of premises as transit warehouse	
C 27	Licence for a private/general bonded warehouse	
C 28	Entry outwards of vessel	
C 29	Export/re-export entry	(C 63)
C 30	Application to ship goods prior to entry	
C 31	Application to reload goods unloaded in error	
C 32	Application to ship stores	
C 33	Application to transfer stores of aircraft or vessel	
C 34	Transit entry (inward)	(C 63)
C 35	Transit entry (outward)	(C 63)
C 35A	Road Transit Customs Declaration	(C 63)
C 36	Application for refund of deposit or cancellation of bond in respect of goods entered in transit and subsequently re-exported or for refund of deposit or cancellation of bond given as security in accordance with Part XII of the Act	
C 37	Vehicle licence (transit goods)	
C 38	Transshipment entry - foreign/coastwise	(C 63)
C 39	Certificate of clearance	
C 40	Application for registration as a registered user	
C 41	Transire	
C 42	General Transire	
C 43	Application to import goods for temporary use or purpose	(C 63)
C 44	Temporary importation of vehicles and vehicle accessories	(C 63)
C44A	Temporary importation of road vehicles, from Senegal, Mali, Guinea Bissau, Guinea Conakry, Mauritania or any other country with which The Gambia has bilateral agreement	

C 45	Export entry for drawback goods, including stores	(C 63)
C 46	Drawback debenture	
C 47	Application for remission or refund on abandoned goods	
C 48	Application for rebate or refund on damaged/pillaged/destroyed goods	
C 49	Other refunds - miscellaneous	
C 50	Customs agent's licence	
C 50A	Application for custom agent's licence	
C 51	Request for settlement of case under the provisions of Section 214 of the Act	
C 52	Declaration of value	
C 53	Notice of seizure	
C 54	Application for payment of proceeds of sale of goods	
C 55	Aircraft/vessel/vehicle licence - other	
C 56	Imports for exports application form	
C 57	Imports for exports; Reconciliation Declaration	
C 58	Transfer of imports for exports	
C 59	Transfer of imports for exports	
C 60	Essential goods programme application form	
C 61	Essential Goods Production Support Programme (E G P S P); Reconciliation Declaration	
C 62	Import Declaration Form (IDF)	
C 63	Single Entry Document (SED)	
CB 1	Bond for delivery of perishable or other goods prior to payment of duty	
CB 2	Bond for removal of goods from one port or place to be examined and entered at another port of place	
CB 3	Bond for the warehousing of goods or removal of warehoused goods	
CB 4	Bond for exportation	
CB 5	Bond for shipment of stores	
CB 6	General bond for the security of warehoused goods	
CB 7	Bond for goods to be shipped prior to entry	
CB 8	Transit bond	
CB 9	Transshipment bond	
CB 10	Bond for the re-exportation of imported goods delivered without payment of duty	
CB 11	Bond for customs agents	
CB 12	Bond for the conveyance of goods subject to customs control	
CB 13	Bonds for goods imported for use in the production of goods for export	
CPZ 1	EPZ import entry	(C 63)
CPZ 2	EPZ export entry	(C 63)
CPZ 3	EPZ statement of monthly return of raw materials	
MR 2	EPZ statement of monthly returns of finished and semi-finished goods	
CPZB	Bond for the removal of goods to/from export processing zone	
CF 1	Manufacture under bond import entry	(C 63)
CF 2	Application for licence of premises to be used as a bonded factory	
CF 3	Licence for customs bonded factory	
CF 4	Manufacture under bond export entry	
CF 5	Manufacture under bond (port of entry) register	
CF 6	Machinery and raw materials register (import/local)	
CF 7	Manufactured goods register	
CF 8	Waste and rejects register	
CFB 1	General bond for the security of warehoused goods or removed of manufactured goods and export under bond	
E 1	Application for a licence to manufacture excisable goods	
E 2	Licence to manufacture excisable goods	
E 3	Application for the transfer of an excise licence	
E 4	Entry of premises, etc.	
E 5	Brewing book	
E 6	Excise account - beer	
E 7	Stock book	

- E 7A Stock book (matches)
- E 8 Excise account - goods other than beer
- E 9 Materials account
- E 10 Permit for removal of spirits
- E 11 Application for permission to keep or use a still
- E 12 Declaration for payment of duty on spirits
- E 13 Declaration for removal of spirits to a rectifier's warehouse without payment of duty
- E 14 Declaration for delivery of spirits for approved purposes without payment of duty
- E 15 Declaration for delivery of spirits for denaturing without payment of duty
- E 16 Declaration and claim - goods other than beer and spirits
- E 17 Declaration and claim - beer
- E 18 Declaration and claim - remission/refund of excise duty on spirits destroyed, exported or shipped as stores
- E 19 Warehousing entry for spirits on which excise duty has been paid
- E 19A Warehousing entry cigarettes/manufactured tobacco on which excise duty has been paid
- E 20 Claim for a refund of excise duty paid on rectified/compounded spirits deposited on a bonded warehouse for exportation or shipment for use as stores
- E 20A Claim for a refund/rebate of excise duty paid on cigarettes or manufactured tobacco deposited in a bonded warehouse for exportation or shipment for use a stores
- E 21 Declaration and claim for remission/refund of excise duty on spirits delivered for approved purposes
- E 22 Claim for a refund of excise duty on spirits in error
- E 23 Claim for a refund of excise duty paid on goods other than spirits in error
- E 24
- E 25
- E 26
- E 27
- E 28
- EB 1 Bond for the payment of excise duties
- EB 2 Bond for the payment of excise duty on beer transferred in bulk
- EB 3 Bond for licensed manufacturer/rectifier/denaturer
- EB 4 Bond for the removal of warehoused spirits
- EB 5 Bond for the delivery of spirits without payment of duty
- EB 6 Bond for exportation/shipment of spirits as stores

[Subsidiary]

Forms C 1 (r. 4)

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

OVERTIME REQUEST

To the Proper Officer		Port:	
		Date:	
		No:	
Permission is requested to work overtime as below at We guarantee to pay the overtime charges			
Date	From	To	Nature and extent of work proposed and name of aircraft or vessel
Approved:		Signature:	
		Address:	
		
		
..... Rank			
..... Date & Time			

FOR CUSTOMS USE

Staff on duty:

.....

.....

.....

.....

.....

Proper Officer

[Subsidiary]
Forms C 2 (rr. 101, 108, 109)

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

REPORT INWARD/OUTWARD OF VESSELS

Name of Vessel	Nationality and port of registry	Net registered tonnage	Number of crew		Name of master	Port or country whence arrived/destination	Rotation No.....
			Officers	Seamen			Date:
							Port of:.....
Agent's Name							
		Total					

CARGO MANIFEST

Page:

Bill of Lading No.	Marks Nos.	Number & description of packages	Description of goods	Measurement and/or weight on Bill of Lading	Consignee/Consignor	Destination	For customs use

<p>I declare that the particulars in the inwards report of my vessel and her lading are true to the best of my knowledge and belief, that the inward manifest consists of Pages and that I have not broken bulk or delivered any goods out of the vessel since departure from</p> <p>..... Master or Agent</p>	<p>I declare that the outward manifest consisting of Pages contains a true account of all goods shipped and that the particulars of the vessel and the cargo are correct to the best of my knowledge and belief.</p> <p>..... Date of Departure</p> <p>..... Master or Agent</p>
<p>..... Proper Officer</p> <p>Signed and declared this Day of Year in my presence.</p>	

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

GENERAL DECLARATION - AIRCRAFT

(OUTWARD/INWARD)

Owner or Operator			
Marks of Nationality and Registration		Flight No: Date:	
Departure from (Place and Country)		Arrival at (Place and Country)	
FLIGHT ROUTING ("Place" column always to list origin, every en-route stop and destination)			
Place	Total Number of Crew	Number of Passengers on this Stage	Cargo
		DEPARTURE PLACE:	
		Embarking	
		Through on same flight	
		ARRIVAL PLACE:	
		Disembarking	
		Through on same flight	
DECLARATION OF HEALTH			FOR OFFICIAL USE ONLY
Persons on board known to be suffering from illness other than airsickness or the effects of accidents, as well as those cases of illness disembarked during the flight			
Any other conditions on board which may lead to the spread of diseases			
Details of each disinfecting or sanitary treatment (place, date, time, method) during the flight. If no disinfecting has been carried out during the flight give details of most recent disinfecting			
Sign (if required) Crew member concerned			
I declare that all statements and particulars contained in this General Declaration and in any supplementary forms required to be presented with this General Declaration are complete, exact and true to the best of my knowledge and that all through passengers will continue/have continued on this flight.			
Signature:..... Authorized Agent or Pilot-in-Command			

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

DECLARATION AND ADVICE OF CONSUMABLE STORES ON BOARD VESSELS

PORT OF:	ROTATION NO:
	VESSEL:

I Certify that the particulars in column 2 below are true and correct statement of all the undermentioned consumable stores other than articles included in the crew declaration form on board the above vessel.

The amount of import duty and sales tax due on any such stores consumed on board (as stated in column 3 below) and on any deficiency which cannot be accounted for to the satisfaction of the proper officer of Customs will be paid by me/the agents.

ARTICLE	Master's declaration on arrival	FOR OFFICIAL USE ONLY				
		IN PORT		ADVICE ON SAILING		
		Stores consumed Ex. F. 102	Total Issues to Crew	Stores Under Seal	Sea Issue to Passengers	Crew Stores under seal
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Cigarettes No.						
Cigars No.						
Tobacco Manufactures.....kg.						
Playing cardsPkt.						
Ale. Beer } in Bottle... 1						
Stout } in Bottle... 1						
Brandy1						
Whisky1						
Rum1						
Gin..... 1						
Spirits Other..... 1						
Liqueurs..... 1						
Sparkling Wines..... 1						
Champagne.....1						
Still Wines.....1						
Bulk Wines..... 1						
Vermouth.....1						
Perfumed Spirit.....1						
Cider.....1						
Other.....1						

..... Master Date	To: Proper Officer, Port of The quantities and description of stores in columns (5)
Satisfied with Report of Stores	

Proper Officer Date:	(6) and (7) above are correctly enumerated and those secured under seal are sealed with No. Seal in the Next issue of stores due on Spirits etc..... Tobacco etc..... Proper Officer Date
----------------------------------	--

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

DECLARATION OF CONSUMABLE STORES ON BOARD AIRCRAFT

Registration No:	Flight No:				
The following is a true account of the under-mentioned stores on board the above aircraft at the time of arrival at airport					
Article	Units of Packing	Quantity	Article	Unit of Packing	Quantity
Cigarettes			WINES:		
Cigars			Red		
Tobacco			White		
Beer			Sparkling		
Brandy			Champagne		
Whisky			Vermouth		
Gin			Other		
Rum					
Spirits, other					
Liqueurs					
Date of arrival: Master			
Satisfied with Report of Stores: Proper Officer			
NEW STORES SHIPPED AND GENERAL REMARKS:					
..... Proper Officer					

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

CREW DECLARATION FORM

Aircraft/Vessel: Whence Date of Arrival

Notice to masters and officers and crews of aircraft/vessels regarding goods brought as their private property from outside The Gambia

1. This form must be completed in readiness to be handed over to the Officer of Customs who first visits the aircraft/vessel. It must be signed by each member of the crew (including the master and officers), who must state opposite his signature the total quantity of dutiable articles in his possession including those which may have been handed in for sealing up on arrival. If he has nothing he must state "NIL".
2. All articles acquired abroad or during the voyage must be declared.
3. Any articles the property of any member of the crew found in the aircraft/vessel and not declared will be liable to forfeiture and the owner therefore will be liable to prosecution.
4. Members of a crew who remain on an aircraft/vessel during her stay in port may be allowed under certain conditions to retain in their possession for their own use on board small quantities of tobacco, spirits and other dutiable goods. Such goods **MUST NOT BE LANDED** without the authority of an Officer of Customs.

To the Customs, Port of: We the undersigned, master, officers and members of the crew of the from declare that we have in our possession, respectively, as our private property, the quantities of goods AND NO MORE placed opposite and we severally undertake that none of the goods shall be landed without authority of the Proper Officer.

Signature (if any member of the crew is unable to sign his name his mark should be witnessed by a responsible officer of the aircraft/vessel)	Tobacco grms.	Cigars No.	Cigarettes No.	Spirits litres	Quantity or Number and Description of other goods	For Official Use Only
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
15.						
16.						
17.						

18.							
19.							
20.							
21.							
22.							
23.							
24.							
25.							
26.							
27.	Signature (if any member of the crew is unable to sign his name his mark should be witnessed by a responsible officer of the aircraft/vessel)	Tobacco grms.	Cigars No.	Cigarettes No.	Spirits litres	Quantity or Number and Description of other goods	For Official Use Only
28.							
29.							
30.							
31.							
32.							
33.							
34.							
35.							
36.							
37.							
38.							
39.							
40.							
41.							
42.							
43.							
44.							
45.							
46.							

I Certify that the foregoing form(s) [numbered] contain(s) the names of all the officers and crew of this aircraft/vessel and to the best of my knowledge and belief give(s) details of all the goods other than the duly reported surplus stores, brought to this country as their private effects.

When more than one form is required, they should be fastened together and numbered consecutively and the master's certificate need only be given on the last.

Date:

.....
Master

[Subsidiary]
Forms C 9 (r. 20)

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

APPLICATION TO BREAK BULK PRIOR TO MAKING REPORT AND TO
UNLOAD GOODS PRIOR TO ENTRY

To the Proper Officer		No:
.....		Date:
AIRCRAFT/VESSEL:	FROM:	
I request permission to:		
*(a) Break bulk prior to making report of my aircraft or vessel		
*(b) Unload the cargo of my aircraft/vessel before such cargo has been entered.		
* Delete whichever is inapplicable		
Authorized:	
	Master or Agent	
.....		
Proper Officer		
Date:.....		
Note: permission to break bulk prior to making report is not necessary in the case of a vessel of two hundred and fifty tons register or more.		

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

APPLICATION TO AMEND *INWARD REPORT/OUTWARD MANIFEST

*Aircraft/Vessel	Date of Report:	Rotation No:									
Bill of Lading/Airway Bill No:		Port of:									
		Date:.....									
* Consignee											
Consignor											
Permission is requested to amend the *Inward Report/Outward Manifest of the *aircraft/vessel as under:											
item to amend	To read										
1.											
2.											
3.											
Total No. of Packages	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td> </tr> </table>					Package type code	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td> </tr> </table>				
.....											
Marks and Numbers	Description of goods in words	B/L or A. W. Bill	Weight kg.	Cube m³							
Master or Agent			Amendment* accepted/not accepted								
Signature: Proper Officer								
Date:											

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

CARGO MANIFEST - VEHICLES

INWARDREPORT OUTWARD To the Proper Officer:	No. Port of:	Date:
Whence arrived: Destination Registration mark and number of vehicle	Date of: arrival departure	
Name and address of owner:		
Marks and Numbers	Consignor/Consignee	Weight kg.
Description of goods	Number of Packages	
I declare that the particulars contained in this report are true to the best of my knowledge and belief.		
Signature of owner or driver:		
Signed and declared this day of year		
in my presence.		
..... Proper Officer		

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

APPLICATION TO PROCEED TO A SUFFERANCE WHARF OR OTHER UNAPPROVED PLACE

To the Proper Officer:	No: Port of:
<p>Permission is requested for the aircraft/vessel to proceed to at for the purpose of loading/unloading cargo. I undertake to pay all expenses incurred including tallying, escorting and watching the said aircraft/vessel, its stores and cargo.</p> <p>Date: Master or Agent</p>	
<p>The above application is granted subject to the observance of the following conditions in addition to those provided in the Customs laws:</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p>	
	<p>..... Proper Officer</p> <p>..... Date</p>

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

LANDING CERTIFICATE

Port of:		This is to Certify that the under-mentioned goods were landed at this port.		
Vessel/Aircraft	Date of Report			
		Date	
Proper Officer				
Marks and Numbers	Number and Description of packages	Description of goods	Weight or quantity	Observations

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

DECLARATION OF ACCOMPANIED BAGGAGE

WARNINGS

1. Any person who makes or causes to be made any declaration relating to the Customs which is false or incorrect in any particular is liable to a fine, or imprisonment, or both, and the goods to which the declaration relates may be forfeited.
2. Duty shall be payable at the rate in force at the time of disposal on any goods exempted from duty as baggage which may be disposed of by the passenger in The Gambia within two years of the date of importation. Failure to pay duty in these circumstances renders the importer liable to a fine and the goods liable to forfeiture.
3. The whole of the baggage and the articles contained therein or carried on the person must be declared.

DECLARATION

I hereby declare that the particulars entered in the Schedule overleaf are a true and correct statement of my baggage and of the articles contained therein and of the articles carried by me and that except where otherwise stated the articles are intended solely for my personal or household use in The Gambia and have been in my use and possession as stated in the Schedule.

I further declare that:

* (i) I am entering The Gambia for the bona fide purpose of changing my residence from a place outside The Gambia to a place within The Gambia. My former place of residence was
And my intended place of residence is

* (ii) I am making a temporary visit to The Gambia and expect to depart on (date)

*(iii) I am a resident of The Gambia returning from a visit to (place)

Full Name of Declarant:
(Block Letters)

Address in The Gambia:
.....

Date of Arrival: *Ship/Aircraft/Road Vehicle

Number of ship/flight number/vehicle number:

Signature of Declarant: Date:

The Declarant signed his name in my presence:

Signature of Witnessing Officer:

Official Address of Witness:

*Delete and initial where inappropriate

[Subsidiary]

SCHEDULE

The baggage consists of packages.
(insert number of packages)

No. or quantity and Description of Articles including any Identifying Particulars	Where and When Obtained by the Declarant	Cost or Estimated Value	For Official Use

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

DECLARATION OF UNACCOMPANIED BAGGAGE

1. Importer (full name): Passport No: Address in The Gambia:		2. Released Order No:	3. Custom No:
5. I appoint to act as my Agent for clearing my baggage through Customs and I have sent them all the necessary keys.		4. I declare that I arrived in The Gambia on (date)..... for the purpose of:* i. Bona fide changing my residence from a place outside to a place within The Gambia. My former place of residence was full time and my new place of residence is ii. Making a temporary visit to The Gambia and I expect to depart on (date) iii. Returning to The Gambia where I am normally resident from a visit to (place) *Delete two clauses	
6. Flight No./Vessel:	7. No. of Packages:		
8. Port of Arrival:	9. Date of Arrival:		
10. No. or quantity and description of articles including any identifying particulars.	11. Where and when obtained by the declarant.	12. Cost or estimated value	13. For Official Use

14. Except where otherwise stated, the articles are intended solely for my personal or household use in The Gambia and have been in use or possession.

15. I declare the above particulars are true.

Signed:

Date:

DECLARATION OF ARTICLES IMPORTED AS UNACCOMPANIED

BAGGAGE WARNINGS

1. Any person who makes or causes to be made any declaration relating to the Customs which is false or incorrect in any particular is liable to a fine or imprisonment or both and the goods to which the declaration relates may be forfeited.
2. Duty shall be payable at the rate in force at the time of disposal on any goods exempted from the duty as baggage which may be disposed of by the passenger in The Gambia, within years of the date of importation. Failure to pay duty in these circumstances renders the importer liable to a fine and the goods liable to forfeiture.
3. The whole of the unaccompanied baggage and the articles contained therein must be declared.

NOTES

1. The owner of any unaccompanied baggage must make an accurate and legible declaration overleaf of the whole of the unaccompanied baggage and the articles contained therein. Declarations which are incomplete or bear remarks such as "subject to examination" will not be accepted. The production of relevant invoices and packing lists will facilitate clearance.
2. Wearing apparel, used personal effects and used household effects may be generally declared as such provided they are neither prohibited or restricted goods (see below), but all new or unused personal or household effects must be so specifically declared.

"Used personal effects" are normally regarded as used portable articles in his baggage or on his person which he might reasonably be expected to carry with him for his own regular and private use.

All other goods must be specifically declared. The following lists, which are not exhaustive, indicate which are liable to duty or restricted imports.

DUTIABLE GOODS

Alcoholic beverages of all kinds, bicycles, cine and still projectors, fabrics in the piece, gramophones, gramophones records, motor vehicles, new musical instruments, new household effects, perfumed spirits, presents or goods obtained for other persons, provisions, sound recording machines, tobacco including snuff in any form (e.g. pipe tobacco, cigarettes, cigar, cheroots), toilet preparations, trade goods of any description, wireless and television apparatus.

Certain concessions exist under which goods may be imported without payment of duty but such goods must be declared.

PROHIBITED OR RESTRICTED GOODS

Animals (live), animal trophies, arms and ammunition, articles marked with The Gambia arms, birds and birds eggs, beeswax, condensed milk, currency notes and securities, dangerous drugs, explosives, false money, fish (live), gambling machines (mechanical), hides and skins, insects, indecent literature, prints, books and articles; ivory, rhino horn and hippo teeth; matches made with white phosphorus; plants, seeds, seedlings, bulbs, etc.; postal franking machines; poisons; rat virus; seine fishing nets; seditious publications; sex publications; traps for animals; toy pistols, rifles and airguns; unwrought precious metals and precious stones.

A number of other classes of goods not normally imported in passengers' baggage are also subject to import restriction and any question of doubt should be referred to the proper Customs Officer.

3. There are certain concessions granted to bona fide tourists and temporary visitors to The Gambia and to persons bona fide changing their residence to The Gambia on the first arrival, details of which may be obtained from a Customs House.
4. The Owner of unaccompanied baggage declared hereon may authorize an agent to sign the declaration on his behalf, but such written authorization must be produced with the declaration; the notice of appointment of an agent to clear the baggage given on this form is NOT sufficient authority for the agent to sign the declaration. The Customs and Excise Department does NOT act as agents for passengers. The responsibility for opening packages for Customs examination and for re-packing lies with the passenger or his agent who should therefore, be provided with any keys required.
5. Any claim that goods are not liable to duty on the grounds of previous importation must be supported by a re-importation certificate.

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

APPLICATION TO RE-WAREHOUSE GOODS

To the Proper Officer:	Customs No:
	Original Warehouse Entry No:
	Date:

Permission is requested to re-warehouse the under-mentioned goods in

Warehouse No:

Date:

Owner or Agent

Warehouse register No. and page	Date of warehousing	Number and description of the packages and description of the goods	Quantity or weight	Value		Re-warehousing account		
				Sh.	Cts.	Package no.	Deficiencies	
				Allowed	Not allowed			

Examined for re-warehousing as per endorsement.

Date:
.....
Officer

Application approved.

Date:
.....
Proper Officer

Re-warehoused accordingly:

The Customs and Excise Regulations, 2013

Register No:

Folio No:

Date: Proper Officer

Proper Officer

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

REQUEST TO REPACK WAREHOUSED GOODS

The Proper Officer,	Port of:
	Date:

Permission is requested to repack the under-mentioned goods deposited in warehouse situated at

PARTICULARS OF WAREHOUSING					
Warehouse register		Importing aircraft/ vessel	Rotation No.	Entry No. and date	Date of warehousing
Number	Page				

GOODS TO BE REPACKED			
Packages		Description of goods	How to be repacked
Marks and numbers	Number and description		

.....
Owner

Permission to repack granted subject to the following conditions:

.....
.....

Date:
Owner

I certify that the original transaction recorded in Warehousing Register No.:
page has been closed and a new account opened in Register No.....
page

.....
Officer

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

TRANSFER OF OWNERSHIP OF WAREHUSED GOODS

To the Proper Officer,	Port of :
	Date:

Please note that I have this day transferred the under-mentioned goods which are deposited in Bonded Warehouse No.

..... on

Of

Owner or Agent duly authorized by the Owner

Warehouse Details	Quantity	Description of Goods
Entry No.		
Date Warehoused:		
By:		
Register Reference		

CERTIFICATE OF ACCEPTANCE

I of

Hereby certify that as from this date, I am the owner of the above-mentioned goods and I undertake to pay when called upon to do so, all duties, rents and charges due and accruing thereon.

Date:
Transferee or Agent duly authorized by the Transferee

Noted in Warehouse Register No: Page

Date:
Officer

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

APPLICATION FOR LICENCE OF PREMISES TO BE USED AS A BONDED WAREHOUSE

PART 1

1. Name of Applicant:.....
Registered Address:.....
2. State whether your business is a sole proprietorship, a partnership or a limited company
3. Names, occupation and nationalities of Directors/Partners
.....
.....
.....
.....
4. Names and nationalities of shareholders and percentage of shares held (or of partners and their percentage share in the company).....
.....
.....
5. State any other business currently being run by your Partnership/Company (state Registered name and address):
.....
.....
.....
6. State whether new application or renewal
7. If renewal, state when the first licence was issued
8. Previous licence reference
9. (a) Are you conversant with the Customs procedures relating to receipt and delivery of goods to and from bonded warehouses and operations in bonded warehouses: YES/NO.....

(b) If yes, give name of your employee(s) who will be stationed in the proposed bonded warehouse stating the period of experience gained

(c) If no, what steps do you intend to take to acquire the necessary know how in Customs procedures relating to bonded warehouses.....

- 10. Name of Bankers:
- 11. Authorized share capital of the company D.....
- 12. Paid up capital
- 13. Names, positions and nationality of your employees stationed in the proposed bonded warehouse.....
- 14. Have you ever had to appeal to be licensed? YES/NO
- 15. Whether warehouse for general or private use
- 16. The estimated amount of import duty and sales tax chargeable on goods likely to be warehoused at any one time D.....
- 17. Name of proposed securities
- 18. Particulars of premises
 - a. Whether a room or rooms or an entire building
 - b. Where situated
 - c. How bonded
 - d. Of what material built
 - e. Dimensions.....
 - f. Doors
 - g. Windows
 - h. How doors fastened
 - i. How ventilation
 - j. Ventilation
 - k. If there is an upper storey, for what purpose used:

NOTE: Plans of the proposed building and situation of the same in relation to other buildings should accompany this application.

19. I hereby declare that the above particulars are true and correct

Signed:

Title:

Date:

PART II - FOR OFFICIAL USE

RECOMMENDATION TO THE COMMISSIONER OF CUSTOMS & EXCISE

Approved/not approved

.....
Examining Officer

.....
For Commissioner

NOTES

1. Any late application must be submitted with a non-refundable application fee of D..... which is not a guarantee for issue of a licence.
2. New applicants will be required to produce evidence of citizenship of shareholders (or partners), business registration and other documents of association. Failure to do so may disqualify the applicant.
3. Giving of false or incorrect information renders the applicant liable to prosecution.

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

APPLICATIONS FOR LICENCE/RENEWAL OF LICENCE FOR USE OF PREMISES AS A TRANSIT WAREHOUSE

PART 1

1. Name of Applicant:.....
Registered Address:.....
 2. State whether your business is a sole proprietorship, a partnership or a limited company
 3. Names, occupation and nationalities of Directors/Partners
.....
.....
.....
 4. Names and nationalities of shareholders and percentage of shares held (or of partners and their percentage share in the company).....
.....
.....
 5. State any other business currently being run by your Partnership/Company (state Registered name and address):
.....
.....
.....
 6. State whether new application or renewal
 7. If renewal, state when the first licence was issued
 8. Previous licence reference
 9. (a) Are you conversant with the Customs procedures relating to receipt and delivery of goods to and from transit warehouse and operations in transit warehouses: YES/NO.....
If yes, give name of your employee(s) who will be stationed in the proposed transit warehouse stating the period of experience gained
- If no, what steps do you intend to take to acquire the necessary know how in Customs procedures relating to transit warehouses.....

10. Name of Bankers:

11. Authorized share capital of the company D.....

12. Paid up capital

13. Names, positions and nationality of your employees stationed in the proposed transit warehouse

14. Have you ever had to appeal to be licensed? YES/NO

15. Particulars of premises

(a) Whether a room or rooms or an entire building

(b) Where situated

(c) How bonded

(d) Of what material built

(e) Dimensions

(f) Doors

(g) Windows

(h) How doors fastened

(i) How ventilation

(j) Ventilation

(k) If there is an upper storey, for what purpose used:

NOTE: Plans of the proposed building and situation of the same in relation to other buildings should accompany this application

16. I hereby declare that the above particulars are true and correct

Signed:

Title:

Date:

PART II - FOR OFFICIAL USE

RECOMMENDATION TO THE COMMISSIONER OF CUSTOMS & EXCISE

Approved/not approved

.....

Examining Officer

.....

For Commissioner

NOTES

Giving of false or incorrect information renders the applicant liable to prosecution.

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

LICENCE FOR PRIVATE/GENERAL BONDED WAREHOUSE

Subject to the observance by the warehouse keeper of the provisions of the Customs and Excise Act, the aforesaid warehouse, situated at is hereby licensed for the use of as a *private/general warehouse for the warehousing therein of

NOTE

- 1. The licence is not transferable.
2. Change in the structure of the Company including change in shareholders/partners and their share holding position or the ration in which profit is shared must be notified to the Commissioner within one month of the date of change.
3. The death of the surety of the bond furnished in respect of the bonded warehouse or proceedings in bankruptcy against the surety or any other change shall be notified to the Commissioner in accordance with Regulation 76 of the Customs and Excise Act, 2008.
4. This licence may be revoked, suspended or cancelled at any time in the manner provided by the Regulations.

Dated: and valid up to the 31st December

For Commissioner

Licence Fee D..... P.C.C Receipt No: and date

*Delete whichever is inapplicable

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

LICENCE FOR A TRANSIT WAREHOUSE

Subject to the observance by the transit warehouse owner of the provisions of the Customs and Excise Act, the aforesaid warehouse, situated at is hereby licensed for the use of as a transit warehouse for the storage therein

NOTE

- 1. The licence is not transferable.
2. Change in the structure of the Company including change in shareholders/partners and their shareholding position must be notified to the Commissioner within one month of the date of change.
3. The death of the surety of the bond furnished in respect of the transit warehouse or proceedings in bankruptcy against the surety or any other change shall be notified to the Commissioner in accordance with Regulation 96B of the Customs and Excise Act, Ref
4. This licence may be revoked, suspended or cancelled at any time in the manner provided by the Regulations.

Dated: and valid up to the 31st December

For Commissioner

Licence Fee D..... P.C.C Receipt No: and date

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

LICENCE FOR DUTY FREE SHOPS

Warehouse keeper's name and address:

Subject to the observance by the warehouse keeper of the provisions of the Customs and Excise Act, the aforesaid warehouse, situated at is hereby licensed for the use as a Duty Free Shop.

NOTE

- 1. The licence is not transferable.
2. Any Change in the structure of the Company, including change in shareholders/partners* and their shareholding position or the ratio in which profit is shared shall be notified to the Commissioner within one month of the date of change.
3. The death of the surety of the bond furnished in respect of the bonded warehouse or proceedings in bankruptcy against the surety or any other change shall be notified to the Commissioner in accordance with Regulation 76.
4. This licence may be revoked, suspended or cancelled at any time in the manner provided by the Regulations.

Licence Fee D..... P.C.C Receipt No: and date

Date: Proper Officer

Dated: Secretary of State for Finance & Economy Affairs

*Delete whichever is inapplicable

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

ENTRY OUTWARD OF VESSEL

Port of:		Rotation No.		
		Date:		
Name of vessel	Net registered tonnage	Nationality	Master	Destination

Last voyage from with cargo
 in ballast
 lying at
 Date of report

I master of the above-mentioned vessel, hereby declare that no imported goods are left on board the said vessel other than goods and stores the particulars of which are set out below.

.....
Master or Agent

Cargo remaining on board

Stores remaining on board

ALLOWED

Date:

.....
Proper Officer

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

APPLICATION TO SHIP GOODS PRIOR TO ENTRY

1. Exporter's name & address: Code No.		2. Bill of lading/airway bill No. <input type="text"/>		3. Customs Number	
		4. Rotation number (Customs only)			
5. Consignee's Name & Address				6. Invoice No:	
				7. CD 3 No:	
8. Notify Address:		9. Country of Origin:			
				10. Destination:	
11. Clearing Agent:					
12. Date of Departure:					
13. Vessel/Aircraft/ Vehicle/Rail		14. Port of Loading:	15. Export Certificate No:		16. Export Licence No:
17. Port of discharge					
18. Marks and No's:		19. Total No. and kinds of packages in words:.....			
		20. Description of goods	21. Weight kg.		22. Cube m ³

23. Statistical Code	24. Tariff No.	25. Duty Rate	26. Net Qty. (State Unit)	27 F.O.B Value (Dals./Buts.)	
					<p>28. I/we request permission to ship the above export duty free goods prior to entry. I/we declare that the above particulars are true and I/we undertake to furnish the necessary entry within 96 hours of the departure of aircraft or vessel.</p> <p>..... Exporter</p> <p>Date:.....</p>
<p>29. BOND</p> <p>No: Dated: Dals.....</p>				<p>30. Total F.O.B</p>	
				<p>31. Permission granted</p> <p>..... Proper Officer</p>	

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

APPLICATION TO SHIP STORES

To the Proper Officer,	Port of:
	No:

I request permission to ship the under-mentioned stores on the aircraft/vessel
bound for

Crew (Officers) (Seamen)

Passengers

Probable duration of voyage days.

Statistical Code	Net Qty. (State Units)	Description of goods	Value

..... Date:

Master

APPROVED

..... Date:

Proper Officer

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

APPLICATION TO TRANSFER STORES OF AIRCRAFT OR VESSEL

To the Proper Officer	No:
-----------------------	-----------

I/we, the undersigned, having entered into a Bond dated in the sum of Dalasis hereby request permission to transfer the following stores from the aircraft/vessel to the aircraft/vessel

Marks and numbers of packages	Description of goods

..... Date:

Master

APPROVED

..... Date:

Proper Officer

I have received the above-mentioned stores and I undertake that they will not be taken into use without the express permission of the Commissioner until the aircraft/vessel has left The Gambia.

.....

Master **Aircraft/Vessel**

.....

ate:

SHIPPED

..... Date:

Officer

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

APPLICATION FOR REFUND OF DEPOSIT OR CANCELLATION OF BOND IN RESPECT OF GOODS ENTERED IN TRANSIT AND SUBSEQUENTLY RE-EXPORTED OR FOR REFUND OF DEPOSIT OR CANCELLATION OF BOND GIVEN AS SECURITY IN ACCORDANCE WITH PART XII OF THE ACT

Port of:

Voucher No.:

Claimant: Name and Address:.....

Type No. and date of entry	No. of packages	Description of goods	Quantity	Value	Amount deposited	Amount: a. of bond or b. allocated against general bond.

DETAILS OF RE-EXPORTATION OR PERFORMANCE OF UNDERTAKING

Type No. and date of entry	No. of packages	Description of goods	Quantity	Value	Details of re-exportation or performance of undertaking
					*(1) Place and date of exit. *(2) Place and date of accounting for goods *(3) Place and date of performance of undertaking.
TOTAL					

I hereby certify that the above particulars are correct, that the goods have been correctly dealt within the period of

Months allowed by the Proper Officer.

I claim a refund of the deposit of Dalasis paid by me vide Receipt No.....
dated

I request cancellation of the amount of Dalasis given under Bond Security No.....
dated

Place:

Date:

Owner or Agent

*Delete whichever is inapplicable

(Reverse Side)

(a) Refund of Dalasis Authorized.

Checked and endorsed on duplicate entry

Refund Officer: Date:

.....
Proper Officer

(b) Checked and noted on Duplicate Entry. Adjustment of security made on line

Bond Allocation Register No:

Date:

.....
Proper Officer

.....
Checking Officer

Received this Day of (month) Year

the sum of Dalasis

(in words at length) Dalasis (in figures) in payment of the claim above.

Date:

.....
Signature of Authorized Receiver

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

VEHICLE LICENCE (TRANSIT GOODS)

Subject to the observance by the licensee of the provisions of the Customs and Excise laws and the conditions prescribed herein, a licence is hereby granted to of to use from the until the 31st December the vehicle (Make) (Registration No) for the conveyance of goods in transit through the Republic of The Gambia.

CONDITIONS

- 1. The Licence shall be permanently affixed to the licensed vehicle in a prominent position where it is visible at all times.
2. The licensed vehicle shall be used exclusively for the carriage of goods in transit and for no other purpose, unless otherwise authorized by the Commissioner.
3. The licensed vehicle shall travel through the Republic of The Gambia only along those routes appointed in accordance with the provisions of the Customs and Excise Laws.
4. The licensed vehicle shall be distinguished by the following inscription in yellow painted letters, not less than 31cm, high, on both sides of the vehicle.

TRANSIT GOODS

- 5. The licensed vehicle carrying goods in transit shall be sealed by the Proper Officer except in the case of "exceptional loads" as defined in Regulation 96, or in any special case otherwise authorized by the Commissioner.
6. (Any other special conditions)

For Commissioner of Customs & Excise

Fee paid

Receipt No. dated at

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

VEHICLE LICENCE (EXPORT GOODS)

Subject to the observance by the licensee of the provisions of the Customs and Excise laws and the conditions prescribed herein, a licence is hereby granted to PIN NO:..... of to use from the until the 31st December the vehicle (Make) (Registration No) for the conveyance of export petroleum products from the Republic of The Gambia.

CONDITIONS

- 1. The Licence shall be permanently affixed to the licensed vehicle in a prominent position where it is visible at all times.
2. The licensed vehicle shall be used exclusively for the carriage of petroleum products for export and for no other purpose, unless otherwise authorized by the Commissioner.
3. The licensed vehicle shall travel through the Republic of The Gambia only along those routes appointed in accordance with the provisions of the Customs and Excise Laws for Transit Goods.
4. The licensed vehicle shall be distinguished by the following inscriptions painted in oil paint, not less than 31cm high, on both sides of the vehicle "FOR EXPORT ONLY".
5. The Licensed vehicle shall be sealed.
6. Any other special conditions

For Commissioner Customs & Excise Department

Fee paid

Receipt No. dated at

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

CERTIFICATE OF CLEARANCE

Port of:.....

This is to certify to all whom it may concern that the
of Master
Has been duly cleared for via
with a cargo consisting of

Given under my hand at the aforesaid Port this month year

.....
Proper Officer

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

APPLICATION FOR REGISTRATION AS A REGISTERED USER

Name and Address of Applicant:

.....

.....

PARTICULARS OF FACTORY

Plot No:..... Section:

Street/Road: City/Town:

Type of Industry:

Other business undertaken in the factory:

.....

Class of goods intended to be used and subject to refund of duty:

.....

.....

Date of relative application for grant of concessionary order:

Particulars and date of approval:

.....

.....

Signature of Applicant

RECOMMENDED TO COMMISSIONER

.....
Collector/Examining Officer

APPROVED/NOT APPROVED

.....
Commissioner

REPUBLIC OF THE GAMBIA
CUSTOMS & EXCISE DEPARTMENT

TRANSIRE

Port of:			Serial No:		
			Date:.....		
Name of Aircraft or Ship	Net Registered Tonnage	Country of Registry	Name of Master	Number of Crew	Port of Discharge
CARGO					
DUTY PAID AND FREE					
Marks	Numbers	Number of packages	Packages and description of goods	How disposed of	
DUTY NOT PAID					
Marks	Numbers	Number of packages	Packages and description of goods	Number and date of removal entry	How disposed of
I declare the above to be a correct account of the coastwise cargo, shipped or intended to be shipped, at this Port for					
Dated this Day of 20.....					
.....				
Master			Proper Officer		

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

GENERAL TRANSIRE

Port of:		No:	
		Date:	
Name of aircraft or vessel	Net registered tonnage	Nationality and port of registry	Master's name

This general transpire authorizes the clearance outwards of

On my voyages made directly between and is valid until the day of year

This general transpire does not authorize voyages to any foreign port or to the coastal waters of any country outside the limits of The Gambia and does not permit the carriage of any cargo without compliance with the requirements of the Customs and Excise Act and the Regulations thereunder.

Date:
.....
Proper Officer

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

TEMPORARY IMPORTATION OF ROAD VEHICLES FROM SENEGAL, MALI, GUINEA BISSAU, GUINEA CONAKRY, MAURITANIA OR ANY OTHER COUNTRY WITH WHICH THE GAMBIA HAS BILATERAL AGREEMENT

DECLARATION OF IMPORTATION

I, (1) hereby declare that I am the owner (or duly authorized agent) of Who is the owner of the (2) Described hereunder and that (3) normally reside(s) in the (4) Senegal/Mali/Guinea Bissau/Guinea Conakry/Mauritania and intend(s) to make only a temporary stay in The Gambia and I undertake to pay the import duty charged in the imported vehicle if the ownership of the motor vehicle be transferred to another person, or if the said motor vehicle(s) not exported within fourteen days or within such further period not exceeding three months as the Proper Officer may allow.

It is my present intention to re-export the vehicle through the Customs Frontier Part at
On or about (date)

Dated this day of 20.....

Signed:.....

Owner/Agent

Declared before me:

Proper Officer

Dated:..... 20.....

Registration Number: Model:..... Make:..... Engine No: Chassis No: Engine Capacity: C.C Seating Capacity: Whether Petrol or Diesel: Port of Importation: Number: Available up to:	Import Certificate
	Verified, particulars correct, vehicle imported on
	Date: <div style="text-align: right;">Proper Officer</div> Station Date
	Export Certificate
	Verified, particulars correct, vehicle exported on
	Date: <div style="text-align: right;">Proper Officer</div> Station Date

1. Name and Address of Owner or Agent.
2. State whether motor car, motor bicycle or motor tricycle, etc.
3. Insert "I" or "he".
4. Delete whichever is inapplicable

Warning to Importers

No road vehicle imported into The Gambia under the provisions of regulation 225A shall be:

- (a) Lent, sold, pledged, hired, given away, exchanged or otherwise disposed of without the prior permission of the Proper Officer; or
- (b) Used within The Gambia for the transport of persons, for remuneration, or goods, other than the bond fide personal possessions of the owner and his passengers wither free or for remuneration.

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

DRAWBACK DEBENTURE

Port of:	No:
Export Entry No. and date:	

I/we
of having entered the
under-mentioned goods for exportation to Or use as
stores in the aircraft/vessel And having fulfilled the conditions on
which drawback is allowed hereby apply for the drawback due thereon.

Packages		Full description and quantity of goods in accordance with the import or export list	Statistical code	Value F.O.B	Amount of drawback claimed
Marks and numbers	Number and description				

I/we declare the above particulars to be true, that the goods have been actually *exported/shipped for use as stores and have not been relanded and are not intended to be relanded in The Gambia and that at the time of entry *exportation/shipment of the goods, *I was/we were and still *am/are, entitled to the drawback thereon which amounts to Dalasis

Declared this day of month year.....

Exporter or Agent

*Delete whichever is inapplicable

The drawback on the goods mentioned in this debenture amount to Dalasis

Date: Proper Officer:

Received day of month year

the sum of Dalasis

.....
Exporter

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

APPLICATION FOR REMISSION OR REFUND ON ABANDONED GOODS

To the Proper Officer, at Date:	
---	--

In accordance with the provisions of the Customs and Excise Act, I/we hereby abandon the under-mentioned goods which were unloaded from the aircraft/vessel Rotation No. and I/we apply for a remission/refund of the duties chargeable or paid thereon.

PARTICULARS OF GOODS

.....
.....
.....

Entry No. and Date:

.....

Importer or his agent

A remission/refund of Dalasis in respect of the above-mentioned goods is hereby authorized.

Date:

Proper Officer

Date:

Received the sum of Dalasis in payment of the above-mentioned claim.

.....

Importer or his Agent

DISPOSAL OF GOODS

The goods, the subject of this claim, have been

.....

Date:

Proper Officer:

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

APPLICATION FOR REBATE OR REFUND ON DAMAGED/PILLAGED/DESTROYED GOODS

To the Proper Officer,
at
date:

In accordance with the provisions of the Customs and excise Act, I/we hereby apply for a *rebate/refund of D
In respect of the under-mentioned goods which were discharged from the *aircraft/vessel/vehicle
Rotation No. and were *damaged/pillaged/destroyed during the voyage
*damaged/pillaged/destroyed before delivery of Customs control.

CUSTOMS TARIFF DESCRIPTION AND OTHER PARTICULARS OF GOODS

.....
.....
.....

Entry No. and date:

Certificate from the Insurer or Carrier in the Case of Damaged Goods

I/we hereby certify that:

- (a) The above-mentioned goods are covered by insurance with the company;
- (b) As a result of a survey, a claim to the extent of has been allowed in respect of the above-mentioned goods on account of damage sustained before the delivery of the goods out of Customs control

Date:..... Insurer/Carrier or his Agent:.....

We hereby certify that we have examined the above-mentioned goods and are satisfied that they sustained damage before delivery out of Customs control and we recommended a rebate/refund of Dalasis

- 1.
- 2.

Date:..... Proper Officer:

A *rebate/refund of duty of Dalasis in respect of above-mentioned goods is hereby authorized.
Date:

Proper Officer

Importer of his Agent

*Delete whichever is inapplicable

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

OTHER REFUNDS - MISCELLANEOUS

To the Proper Officer, at	No: Subhead:							
I/We hereby apply for a refund amounting to (in words) Dalasis Bututs on the following grounds								
Entry/Production Certificate No. and Date	Port of Clearance	Customs Tariff Description of Goods and Other Particulars of Claim	Statistical Code	Quantity	Value		Amount claimed	
					D	B	D	B
Date:					Claimant:			

Checked and found correct

Relative documents noted
Refund authorized

.....
Proper Officer

.....
Proper Officer

Date:

Date:

Received this Day of (month) year

payment of the above claim the sum of (in words) Dalasis.....

..... Bututs
D.....B.....

Date:

Signature of Receiver:

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

CUSTOMS AGENT'S LICENCE NO:

Name:

Address:

Telephone: Street:

Town: Plot No:

Is hereby licensed to act as a Customs and Excise Agent in The Gambia subject to the following conditions:

1. The Licensee shall faithfully and uncorruptly perform his duties to the satisfaction of the Commissioner.
2. Any change of premises, Directors/Partners, shareholding or any other particulars must be notified to the Commissioner within thirty days of the change.
3. This licence is not transferable.
4. The provisions of the Customs and Excise Act and the Regulations thereunder shall be complied with by the licensee.

Warning: failure to observe the conditions herein shall constitute an offence punishable under the Customs and Excise Act and may result in the suspension, revocation or cancellation of the licence at any time.

Issued on (date) and valid up to 31st December (year)

Licence Fee Dalasis P.C.C.R No.: Dated

.....
For commissioner of Customs & Excise

I accept this licence on the conditions herein

.....
Customs Agent

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

APPLICATION FOR CUSTOMS AGENTS LICENCE FOR THE YEAR

1. Name of Applicant:
- Registered Address:
- Telephone No: Plot No.: Street/Road.....
2. State whether your business is a Sole Proprietorship, a Partnership, or a Limited Company
.....
3. Names, Occupation and Nationalities of Directors/Partners:
-
-
4. Names and Nationalities of Shareholders and percentage of shares held
-
5. State any other businesses currently being run by your Partnership/Company (state registered name, and address)
.....
-
6. State whether **new** application or **renewal**
7. If renewal, state when first licensed as a Customs Agent
8. Previous Licence Number and where issued
9. (a) Do you have experience in the clearance of goods through Customs? YES/NO
- (b) If YES, give name(s) of person(s)/employee(s) with experience in Customs clearance procedures, stating the period of gained experience in each case
-
- (c) If NO, what steps do you intend to take to acquire the necessary know how in Customs clearance procedure?
.....
-
-
10. Names of Bankers
11. Authorized Capital of the Company Dalasis
12. Paid up Capital
13. Names and the ranks of employees and their citizenship
-
14. Have you ever had to appeal to e-licensed? YES/NO

I hereby declare that the above particulars are true and correct

Signed Title

Date:.....

Note: If the space provided is insufficient, please attach a separate sheet.

NOTES

1. Application for a new licence or for renewal of an existing licence must be submitted not later than the 30th September of the preceeding year. Late applications must be accompanied with a non-refundable application fee of Dalasis which is not a guarantee for issue of a licence.
2. New applicants will be required to produce evidence of citizenship of shareholders, business registration and other documents of association. Failure to do so may disqualify the applicant.
3. Giving of false or incorrect information renders the applicant liable to prosecution and will prejudice the applicant's chances of getting a licence.

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

REQUEST FOR SETTLEMENT OF CASE UNDER THE PROVISIONS OF SECTION OF THE CUSTOMS AND EXCISE ACT

To the Proper Officer, At	
<p>I am concerned in a contravention of the Customs and Excise Act namely:</p> <p>I admit being guilty of the offence and I hereby request the Commissioner to deal with the case under the provisions of the said Act.</p> <p>I understand that any order made by the Commissioner is final and is not subject to appeal.</p> <p>Date: Signature:</p>	

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

REQUEST FOR SETTLEMENT OF CASE UNDER THE PROVISIONS OF SECTION OF THE CUSTOMS AND EXCISE ACT

To the Proper Officer

At

I (name) of (address)

..... (TIN)

admit the offence of (state offence and section of law violated)

.....

.....

.....

.....

.....

and hereby request the Commissioner to deal with the case under the provisions of Section of the Custom & Excise Act. I understand that any order made by the Commissioner under this Section is final and is not subject to appeal.

I wish to mitigate as follows:

.....

.....

.....

.....

.....

.....

.....

Signed:

Date:

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

DECLARATION OF CUSTOMS VALUE BY THE IMPORTER

1. Name & Address of the Seller/Exporter	FOR OFFICIAL USE
2. (a) Name & Address of the Buyer/Importer	
2. (b) Name of Declarant Time:	
3. Terms of Delivery	
4. Number and Date of Invoice	5. Number and Date of Contract
7. (a) Are the buyer and seller RELATED* in the sense of Customs Appendix C	
	<input type="checkbox"/> <input type="checkbox"/> YES NO
If "YES", enter relationship code (see related codes overdraft) if "NO", go to box 8	
	<input type="checkbox"/> <input type="checkbox"/>
(b) Did the relationship INFLUENCE the price of the imported goods?	
	YES NO
(c) Does the transaction value of the imported goods CLOSELY APPROXIMATE to a value Mentioned in the 7 th Schedule of the Customs & Excise Act	
	<input type="checkbox"/> <input type="checkbox"/> YES NO
If "YES", give details	
8. (a) Are there any RESTRICTIONS as to the disposition or use of the goods by the buyer, other than restriction which are imposed by The Gambia law limit the geographical areas in which the goods may be resold do not substantially affect the value of the goods.	
	<input type="checkbox"/> <input type="checkbox"/> YES NO
(b) Is the sale or price subject to some CONDITION or CONSIDERATION for which a value Cannot be determined with respect to the goods being valued?	
	<input type="checkbox"/> <input type="checkbox"/> YES NO
Specify the nature of the restriction, conditions or considerations as appropriate.	
Can a value of the conditions or considerations be determined?	
	<input type="checkbox"/> <input type="checkbox"/> YES NO
If "YES", indicate the amount in Box 10(b).	
9. (a) Are any ROYALTIES or LICENSE FEES payable as a condition of the sale?	
	<input type="checkbox"/> <input type="checkbox"/> YES NO
(b) Is the sale subject to an arrangement under which part of the proceeds of any subsequent resale, disposal Or use accrues directly or indirectly to the seller?	
	<input type="checkbox"/> <input type="checkbox"/> YES NO
If "YES", specify conditions and if possible, indicate the amounts in Boxes 14 and 15.	

DECLARATION OF VALUE BY THE IMPORTER (in currency of transaction)

A. Basis of Calculation	10. (a) Net prices of INVOICES (price actually paid or payable for settlement)		
	(b) Indirect payments [see Box 8(b)]		
	11. TOTAL A (in currency of transaction)		
B. Adjustments to the Price Paid or Payable (7 th Schedule, Appendix B of the Act)	12. Costs incurred by the buyer:		
	(a) Commissions (enter "X" as applicable): Selling [] and/or buying []		
	(b) Brokerage		
	(c) Costs for containers and packing		
	13. Goods and services supplied by the buyer free of charge or at reduced costs for use in connection with the production and sale for export of the imported goods: (NB: The values shown represent an apportionment where appropriate)		
	(a) Materials, components, parts and similar items incorporated in the imported goods.		
	(b) Tools, dies, moulds and similar items used in the production of the imported goods.		
	(c) Materials consumed in the production of the imported goods.		
	(d) Engineering, development, artwork, design work, plans and sketches undertaken elsewhere other than in the country of the import and necessary for the production of imported goods.		
	14. Royalties and license fees [see Box 9(a)]		
	15. Proceeds of any subsequent resale, disposal or use accruing to the seller [see Box 9(b)]		
C. Post Landing Expenses (may be included in "A")	16. Cost of delivery in The Gambia:		
	a. Transport/freight		
	b. Loading and handling charges		
	c. Insurance		
	17. TOTAL B (in currency of invoice)		
	18. Cost of Transport after arrival in The Gambia		
	19. Charges of construction, maintenance and other related expenses after importation – except installation costs.		
CUSTOMS VALUE (A+B) or (A+B-C) if C is included in "A"	20. Other charges (specify)		
	21. Customs Duty and Taxes in The Gambia		
	22. TOTAL C (in currency of invoice)		
	23. TOTAL CUSTOMS VALUE (in currency of invoice)		
<p>* In accordance with Appendix C of the Customs Act, persons shall be deemed related only if:</p> <ol style="list-style-type: none"> They are Officers or Directors of one another's business; They are legally recognised partners in business; They are employer or employee; Any person directly or indirectly owns, controls or holds 5% or more of the outstanding voting stocks or shares or both; One of them directly or indirectly controls the other; Both of them are directly or indirectly controlled by a third person; Together they directly or indirectly control a third person; They are members of the same family. 		<p>IMPORTANT NOTE</p> <p>By signing and lodging the declaration, the Declarant accepts responsibility for the accuracy and completeness of the particulars given on this form and the authenticity of any document produced in support.</p> <p>The Declarant also undertakes that he will submit additional information or documents required to determine customs value of the goods.</p>	<p>23. Signature of Authorized Person:</p> <p>.....</p> <p>Date:</p> <p>Place:</p> <p>STAMP/SEAL</p>

The Customs and Excise Regulations, 2013

<p>Persons who are associated in business with one another in that one is sole agent, sole distributor or sole concessionaire of the other, shall be deemed to be related only if they fall within the mentioned criteria above</p>	<p>Any misdeclaration on the form will constitute an offence as stipulated under S 127 and S 187 of the Act.</p>	
---	--	--

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

NOTICE OF SEIZURE

To:	Port of:
.....	Departmental No.:
.....	

1. Take notice
that

has/have seized as liable to forfeiture under the Customs and Excise Act on the following grounds:

.....
.....
.....

2. If you claim or intend to claim that the things seized are not liable to forfeiture you should within one calendar month from the date of this Notice, give notice in writing of your claim in accordance with the provisions of the Customs & Excise Act. In default of such notice the things seized will be deemed to have been lawfully condemned and will be liable to be disposed of in such manner as the Commissioner may direct.

Date:..... Proper Officer:

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

APPLICATION FOR PAYMENT OF PROCEEDS OF SALE OF GOODS

The Proper Officer, at date:	
<p>I/we hereby apply for the balance of the proceeds of the sale of the under-mentioned goods on from aircraft/vessel Rotation No:</p> <p>I/we hereby declare that the goods sold were owned by me/us and that I am/we are entitled to the balance of the proceeds of the sale.</p> <p>Owner:</p>	
<p>PARTICULARS OF GOODS</p>	

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

AIRCRAFT/VESSEL/VEHICLE LICENCE - OTHER

Subject to the observance by the licensee of the provisions of Customs and Excise Act a licence is granted to

.....

..... of to use from

..... until the 31st December For the conveyance within

*(1)

of (2)

.....

Port of:

Date:

Proper Officer:

*

(1) State the port or place at which the aircraft/vessel/vehicles may be used.

(2) State kind of goods which may be carried

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

IMPORTS FOR EXPORTS APPLICATION FORM

Remission of duties and VAT on goods imported for use in the production of goods for export

Form C 56 to be completed in triplicate and submitted with one copy of each supporting document, to the in the Treasury. In completing blocks 12, through 32, use extra sheets (in triplicate) if more space is required.

1. Full name of business:	2. Postal Address:	3. Date received by	4. Control No.		
5. Telephone(s)	6. Importer Code No.	7. VAT Registration No.	8. Tax Payer Identification No.		
9. Location of production facilities for export/indirect export good (include L.R Plot No., Street and City)					
10. History of applicant's export/indirect exports of this good (tick one only): Never <input type="checkbox"/> Less than one year <input type="checkbox"/> More than one year <input type="checkbox"/>					
11. This request for duty exemption is based into: (a) Past exports/indirect export (supported by export entries/transfer forms) or; <input type="checkbox"/> (b) Planned exports/indirect exports (supported by contract and L.C). <input type="checkbox"/>					
12. Description of good(s) to be exported from The Gambia (if more than one item is listed, attach a separate sheet with detailed input-ratios for each imported input to each export).	13. Tariff No.	14. Quantity and Unit	15. Unit of Measure	16. FOB/ex-factory value Dalasis	17. Repeated export/indirect export (Y/N)*
18. Total FOB/ex-factory value Dalasis				* see note below	

(If more than one imported input is listed below, attach a separate sheet with detailed input/output ratios for each reported input into each export/indirect export. If possible, include on C 56 all inputs which go into a given export/indirect export. Also enclose input license application or evidence. It is not required).

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19. Description of goods to be imported	20. Tariff No.	21. Quantity	22. Unit of Measure	23. CIF Value (D)	24. Import Duty (D)	25. Excise Duty (D)	26. Value for VAT	27. VAT (D)
28. RENEWAL (Y/N)..... put "Y" inputs are carried forward from an earlier C 56 approval original Control No. (attach copy)			TOTALS (D)	29.	30.	31.		32.
In block 17, put "Y" (YES) if this export/indirect export consignment has been included in an earlier C 56 application with different inputs and imported.								
For these boxes, delete export or indirect export and FOB or ex-factory value as appropriate, export entry or transfer form.								
DECLARATION BY APPLICANT								
I/we hereby agree and declare that:								
(a) I/we shall submit a reconciliation declaration Form C 57 as prescribed six (6) months following the date of approval of this application or upon completion of the export/indirect export contract, which ever is sooner.								
(b) Where any the goods imported according to this approval are not used in the production of the declared goods duly exported directly or indirectly, I/we shall pay the applicable duties and taxes on these goods if they are not re-exported, no transferred to a licensed bonded factory or EPZ enterprise, not transferred to the next production period for use in the production of exports/indirect exports. Transferring inputs to the next production period requires approval of a new C 56 application covering only those transferred inputs. This should be marked renewal (Y) in block 28 and submitted together with the C 57 reconciliation to the Treasury.								
(c) I/we shall maintain proper books and records as prescribed.								
(d) I/we shall allow authorised officers access to my/our plant and records to conduct verification of exportation and use of imported goods as declared.								
(e) I/we shall post security for the duties and taxes remitted according to the regulations.								
(f) I/we shall not claim export compensation on exports, in the production of which duty exempt imports have been used.								
33. Full name of company Manager or Director signing C 56 (please type or print):						34. Signature:		
35. Title/Designation: (FOR OFFICIAL USE ONLY)						36. Date stamp:		
INSPECTING OFFICER						38. Date stamp:		
39. Name:			37. I hereby RECOMMEND/NOT RECOMMEND					
41. Title :			40. Signature					
APPROVING OFFICER						43. Date stamp:		
44. Name:			47. I hereby APPROVE/REJECT			48. Approval No.:		
46. Title:			45. Signature:					
47. C 56 Control No.:								

**REPUBLIC OF THE GAMBIA
CUSTOMS & EXCISE DEPARTMENT**

C 56 SUPPLEMENTARY TABLES A AND B

DETERMINATION OF AMOUNTS TO BE PLACED IN C 56, BLOCKS 14 AND 16

An application for remission of duties and VAT must be based either on PAST exports indirect exports or on FUTURE export/indirect contracts. If the basis is past exports/indirect exports during the most recent one, two, or three years, attach a table similar to Table A below. If the basis is export/indirect export contracts during the next nine months, attach a table similar to the B below. List multiple exports/direct exports by Tariffs No. from lowest to highest. Use extra sheets, with wider margins, if more space is needed.

C 56 TABLE A. EXPORTS/INDIRECT EXPORTS DURING THE PAST ONE, TWO OR THREE YEARS.

(within each Tariff No., list items in chronological order, by date of Customs Entry. Attach copies of export entries or transfer forms).

Tariff No.	Description of export/indirect export items	Customs No.	Entry Date	Quantity	Unit of Measure	FOB/ex-factory value (Dalasis)

For each Tariff No. above, calculate the TOTAL FOB/ex-factory value of exports/indirect exports and the 6-months AVERAGE FOB/ex-factory value of exports/indirect exports for the past 1, 2, 3 years.

Tariff No.	Value (Dalasis) of exports/indirect export during the past			6 months average exports during the past		
	1 year	2 years	3 years	1 year	2 years	3 years

C 56 TABLE B. FUTURE EXPORTS/INDIRECT EXPORTS DURING THE NEXT NINE MONTHS
 (attach copies of all future export/indirect exports contracts of L/C's)

Tariff No.	Description of export/indirect export items	Contract		Delivery Date	Quantity	Unit of Measure	FOB/ex-factory Value (Dal.)	L/C	
		No.	Date					Date	Value (Dal.)
TOTALS (DAL.S.)									

(the maximum amounts which can be entered in C 56, Blocks 14 and 16 are those supported by EITHER contracts or L/C)

(FOR OFFICIAL USE ONLY)

C 56 Control No:

**REPUBLIC OF THE GAMBIA
CUSTOMS & EXCISE DEPARTMENT**

IMPORTS FOR EXPORTS: RECONCILIATION DECLARATION

(attach a copy of relevant C 56 approval and C 57 Tables A, B and C – G (as appropriate) and submit to Treasury.)

1. Full name of Company		2. C 58 Control No.		(FOR OFFICIAL USE ONLY)	
5. Telephone(s) [include area code]:		6. Importer Code No.		4. C 57 Date Received	
8. Full name of Manager or Director signing C 57 (type or print)		9. Title/Designation		10. Signature	
				11. Date:	
		Value of inputs (Dals.)		Imported duty remitted/paid (Dals.)	
				Excise Duty remitted/paid (Dals.)	
				VAT remitted/paid (Dals.)	
12. Total imported inputs and/or indirect imports and their related duties/taxes.					
Total imported inputs and/or indirect imports and duties/taxes					
LESS					
13. Total imports/indirect imports used in exports/indirect exports (Table B)					
14. Total imports/indirect imports to be transferred to the next period (Table C)					
15. Total imports/indirect imports to be transferred to bonded factories (Table D)					
16. Total imports/indirect imports re-exported to EPZ enterprises (Table E)					
17. Total imports/indirect imports re-exported to another country					
18. Total imports/indirect imports sold domestically on which duties and VAT have been paid (Table G)					
19. Subtotal (sum of rows 13 through 18,					

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Tables B through G)				
20. Duties and VAT owed (row 12 minus row 19)				
21. (FOR OFFICIAL USE ONLY)				

Reconciliation completed and accepted. Applicable duties and VAT (if any) have been paid Customs may be cancelled.

For Commissioner of Customs

Name:

Signature:

Date:

NOTES

1. Tables A and B are required of all exporters under the duties and VAT remission programme. Submit Tables C – G as appropriate.
2. Copies may be made of Tables A through G, with wider columns and extra sheets as required.
3. List imported inputs and exports in Tariff No. order, from lowest to highest.
4. Copies of relevant invoices, receipts, Custom entries, Certificate of Destruction, etc., should be attached.

C 57 TABLE A - IMPORTED INPUTS

Tariff No.	Description of imported inputs and/or indirect exports.	Quantity	Unit of measure	Value of inputs (Dals.)	Remission (Dals.)			Import Entry	
					Import Duty	VAT	Excise Duty	No.	Date

NOTE: include all imported inputs in Table A, with their distribution in Tables B, C, D, E, F and g, as appropriate (attach copies of all import entries)

C 57 TABLE B - EXPORTS

Tariff No.	Description of items exported direct or indirectly	Quantity	Unit of measure	Value of direct or indirect exports	Imported inputs or indirect exports used in exports	Remissions (Dals.)					Export entry or transfer				
						Tariff No.	Quantity	Unit of measure	Value of inputs (Dals.)	import Duty	Excise Duty	VAT	No. Date	D a t e	Block 30 EC (Yrs.)
TOTALS (Dals.)															

NOTE: In the last column, enter "YES" if export compensation has or will be claimed on Export Entry, Block 30. (Attach copies of all Export Entries) Duty remission will not be granted on inputs into exports on which export compensation has been or will be claimed.

C 57 TABLE C - IMPORTED INPUTS TO BE TRANSFERRED TO THE NEXT PRODUCTION PERIOD

Tariff No.	Description of imported transferred to next production period	Quantity	Unit of measure	CIF value of imports (Dals.)	Remission			Import Entry	
					Import duty	VAT	Excise Duty	No.	Date
TOTAL (DALS.)									C 56 Control No.

NOTE: Attach a fresh C 56 application, marked "Y" in Block 28, for "renewal" for these imported inputs.

NOTES:

1. Copies may be made of Tables A – G with wider columns and extra sheets, if more space is needed.
2. Listed imported inputs and exports in Tariff No. Order from lowest to highest.
3. Copies of relevant invoices, receipts, Customs entries, Certificate of Destruction, etc., should be attached.

C 57 TABLE D - IMPORTED INPUTS TRANSFERRED TO BONDED FACTORIES (MUB)

Tariff No.	Description of imported inputs transferred to bonded factories	Quantity	Unit of measure	CIF value of imports (Dals.)	Remission			Import Entry	
					import duty	VAT	Excise Duty	No.	Date
TOTAL (DALS.)									

NOTE: Include all imported inputs in Table A, with their distribution in Tables B, C, D, E, F and G, as appropriate. (Attach copies of all Import Entries)

C 57 TABLE E - IMPORTED INPUTS TRANSFERRED (RE-EXPORTED) TO EPZ ENTERPRISES

Tariff No.	Description of imported inputs transferred to bonded factories	Quantity	Unit of measure	CIF value of imports (Dals.)	REMISSION (Dals.)			Import Entry		Export Entry		Block 30 EC (Y/N)
					Import duty	VAT	Excise Duty	No.	Date	No.	Date	
TOTAL (DAL.S.)												

NOTE: in the last column, enter "Yes" if export compensation has or will be claimed on Export Entry, Block 30. (Attach copies of all Export Entries).

Duty remission will not be granted on inputs into exports on which export compensation has or will be claimed.

C 57 TABLE E - IMPORTED INPUTS RE-EXPORTED TO ANOTHER COUNTRY

Tariff No.	Description of imported inputs re-exported to another country	Quantity	Unit of measure	CIF value of imports (Dals.)	REMISSION (Dals.)			Import Entry		Export Entry		
					Import duty	VAT	Excise Duty	No.	Date	No.	Date	Block 30 EC (Y/N)
TOTAL (DAL.S.)												

NOTE: In the last column, enter "Yes" if export compensation has or will be claimed on Export Entry, Block 30. (Attach copies of all Export Entries).

Duty remission will not be granted on inputs into exports on which export compensation has or will be claimed.

C57 TABLE G - IMPORTED INPUTS SOLD DOMESTICALLY ON WHICH DUTIES AND VAT HAVE BEEN PAID

Tariff No.	Description of imported goods sold domestically	Quantity	Unit of measure	CIF value of imports (Dals.)	Taxes Paid (Dals.)			Import Entry	
					Import duty	VAT	Excise Duty	No.	Date
TOTAL (DAL.S.)									

NOTE: Attach a fresh C 56 application marked "Y" in Block 28 for these imported inputs.

REPUBLIC OF THE GAMBIA
CUSTOMS & EXCISE DEPARTMENT

ESSENTIAL GOOD(S) PROGRAMME APPLICATION FORM

Remission of duties and VAT on goods imported for use in the production of essential goods. Form C60 to be completed in triplicate and submitted with one copy of each supporting document to the Export Promotion Programme Office (EPPO) in the Treasury.

1. Full Name of Company:		2. Postal Address		(FOR OFFICIAL USE)			
				3. Date received by EPPO		4. EGPSP Control No.	
5. Telephone(s) and Fax No. (include area code).		6. Importer Code No.		7. VAT Registration No.		8. TIN:	
9. Location of Production Facilities for Essential Goods. (include L.R., Plot No., Street and City)							
10. History of applicant's production of this good (tick one only)							
(A) Never <input type="checkbox"/>		(B) Less than one year <input type="checkbox"/>		(C)			
11. description of essential good(s) to be produced		12. Tariff No.	13. Quantity	14. Unit of measure	15. Ex-factory Value (Dals.)	*16. Y/N	
(If more than one imported input is listed below, attach a separate sheet with detailed input-output ratios for each imported input into each product. If possible include on one C 60 all inputs which go into a given product. Also attach an Import Declaration Form (IDF) or Ex-warehouse Entry Form C20 as appropriate)				TOTAL			
17. Description of good(s) to be imported for use in producing essential good(s)	18. Tariff No.	19. Quantity	20. Unit of Measure	21. CIF Value (Dals.)	22. Import Duty (Dals.)	23. Value for VAT	24. VAT (Dals.)
25. RENEWAL (Y/N) Put "Y" if any inputs are carried forward from an earlier C 60 approval. Original Control No. (attach copy)			TOTALS	26.	27.	28.	29.

<p>"In Block 16, put "Y" (yes) if Essential Good(s) has been included in an earlier C 60 application with different imported inputs.</p>		
<p>I/we hereby agree and declare that:</p> <p>(a) I/we shall submit a reconciliation C 61 as prescribed nine(9) months following the date of approval of this application or upon production of the essential goods, whichever is sooner.</p> <p>(b) Where any of the goods imported according to this approval are not used in the production of the declared Essential Goods, I/we shall pay the applicable duties and taxes on these goods, unless these are transferred or the next production period. Transfer of inputs to the next production period requires EPPO approval of a new C 60 application covering only those transferred inputs. This should be marked renewal (Y) in Block 25 and submitted together with the C 61 reconciliation to EPPO in the Treasury.</p> <p>(c) I/we shall maintain proper books and records as prescribed.</p> <p>(d) I/we shall allow authorized officers access to my/our plant and records to conduct verification of production and use of imported goods as declared.</p> <p>(e) I/we shall post security for the duties and taxes remitted according to the regulations.</p>		
<p>30. Full Name of Company Manager or Director signing Form C 60 (please type or print)</p>		<p>31. Signature</p>
<p>32. Title/ Designation</p>		<p>33. Date</p>
<p>(FOR OFFICIAL USE)</p>		
<p>INSPECTING OFFICER</p>	<p>34. I hereby RECOMMEND/NOT RECOMMENDED</p>	<p>35. Date stamp:</p>
<p>36. Name:</p>	<p>37. Signature</p>	
<p>38. Title:</p>		
<p>APPROVING OFFICER</p>	<p>39. I hereby APPROVE/REJECT</p>	<p>40. Date stamp:</p>
<p>41. Name:</p>	<p>42. Signature</p>	
<p>43. Title</p>		
<p>44. C60 Control No.:</p>		<p>45. Approval No.</p>
		<p>COPY</p>

C 60 SUPPLEMENTARY TABLES A AND B

DETERMINATION OF AMOUNTS TO BE PLACED IN C 60, BLOCKS 14 AND 16

An application for remission of duties and VAT on essential goods must be based either on past production of these goods or on future contracts. If the basis is past production during the most recent one, two or three years, attach a table similar to Table A below. If the basis is contracts for the next months, attach table similar to Table B. list multiple Essential Good(s) by Tariff No. from the lowest to the highest. Use extra sheet with wider margins, if more space is needed.

C 60 TABLE A - PRODUCTION OF ESSENTIAL GOOD(S) DURING THE PAST ONE, TWO, OR THREE YEARS

For each Tariff No. below, calculate the TOTAL volume of production of Essential Good(s) and the 6-MONTH AVERAGE volume production for the past 1, 2 and 3 years.

Tariff No.	FOB Value of Exports during Past			6-month Average Exports During Past	
	Year 1	Year 2	Year 3	Year 1	Year 2

C 60 TABLE B - PRODUCTION OF ESSENTIAL GOOD(S) DURING THE NEXT MONTHS

[Attach copies of all future contracts or L/C's for the supply of Essential Good(s)]

Tariff No.	Description of Essential Good(s)	Contract		Quantity	Unit of measure	L/C	
		No.	Date			Date	Volume

(The maximum amounts which can be entered in C 60, Block 13 and 15 are those supported by either contracts or L/C's

(FOR OFFICIAL USE)

C 60 Control No.

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

IMPORT DECLARATION FORM

Importer's Name and Address				PIN		
				Contact Name:		
				Email:		
				Telephone	Fax Telex	
Seller's Name and Address				Contact Name:		
				Email:		
				Telephone	Fax/Telex	Fax/Telex
Country of Supply	Port of Discharge (The Gambia)	Port of Customs Clearance	Transport Mode Local Inspection Y/N <input type="checkbox"/>	ETD		
COMESA YES/NO <input type="checkbox"/>	Original Certificate Ref.	Transaction Terms	Proforma Invoice & Date	Incoterm		
Currency	Exchange Rate	FOB Value	Freight	Insurance	Other Charges	
New/Used (year)	Full description & Applicable Standard(s)	Country of Origin	H.S Code	Quantity	FOB Value	
<p>This IDF is issued by the Gambian Liaison Office of the prescribed Pre-Shipment Inspection Agent in accordance with the Customs & Excise Regulations. The information contained herein is declared by the named importer and is for the sole use of the Government of The Gambia. This declaration does not in any way relieve the named importer of its legal liability to comply with The Gambia laws.</p> <p>/we declare that the above particulars are true and correct.</p>						
Name		Signature		Date		
		PSI Confirmation to Seller Y/N		Prior Approval		
				Applicable: YES <input type="checkbox"/> NO <input type="checkbox"/>		

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

IMPORT DECLARATION FORM

Importer (Full Particulars)		PIN		
		Importer Code		
Name and Position of Contact Person (importer)		Telephone	Fax/Telex	
Seller (Full Particulars)		Telephone	Fax/Telex	
Supply Country	Port of Discharge (The Gambia)	Port of Customs Clearance	Transport Mode	ETD
Transaction Terms	Goods Origin	Import Regime	Proforma No./Date	PTA YES <input type="checkbox"/> NO <input type="checkbox"/>
Currency	FOB Value	Freight	Insurance	Other Charges
Description (by item)		HS Code	Quantity	FOB Value
I/we declare that the above particulars are true and correct.				
Date: Name: Signature:				
		Exchange Rate		Approval stamp for items on Schedule B
		GOK Processing Fee (Dals.)		
		PSI Confirmation to Seller YES <input type="checkbox"/> NO <input type="checkbox"/>		

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

IMPORTS/EXPORTS/TRANSIT/WAREHOUSING DECLARATION (CONTINUATION SHEET) WHERE APPLICABLE

Page..... of

Item No.	a. Shipping Marks & Nos./Container No.		b. CPC		c. Commodity Code		d. Net Weight (KG)						
e. Goods Description			f. Currency		g. Exchange Rate		h. Invoice Value		j. Customs Value				
			k. Unit of Quantity		i. Country of Origin		m. S.I.T.C		n. Quantity				
			o. Freight		p. Insurance		q. other Costs		r. Preceding Document Refs				
s. License Number			t. License Value/Quantity		u. License Value/Quantity Deducted		v. Type of Package		w. Number of Packages		x. Agreement Code		
REVENUE INFORMATION													
y. Duty/Tax Type		aa. Duty/Tax Base		bb. Rate		cc. Value of duty/Tax Due		dd. Duty/Tax Due		z. Attached Documents			
										Code	Number	Code Number	
i.													
ii.													
iii.													
iv.										ee. Total Duty/Tax due this item			
Item No.	a. Shipping Marks & Nos./Container No.			b. CPC		c. Commodity Code		d. Net Weight (KG)					
e. Goods Description				f. Currency		g. Exchange Rate		h. Invoice Value		j. Customs Value			
				k. Unit of Currency		i. Country of Origin		m. S.I.T.C		n. Quantity			
				o. Freight		p. Insurance		q. Other Costs		r. Preceding Document Refs.			
s. License Number				t. License Value/Quantity		u. License Value/Quantity Deducted		v. Type of Package		w. Number of Packages		x. Agreement Code	
REVENUE INFORMATION													
y. Duty/Tax Type		aa. Duty/Tax Base		bb. Rate		cc. Value of Duty/Tax Due		dd. Duty/Tax Due		z. Attached Documents			
										Code	Number	Code Number	
i.													
ii.													
iii.													
iv.										ee. Total Duty/Tax due this item			

The Customs and Excise Regulations, 2013

Item No.	a. Shipping Marks & Nos./Container No.		b. CPC		c. Commodity Code		d. Net Weight (KG)	
	e. Goods Description		f. Currency		g. Exchange Rate	h. Invoice Value	j. Customs Value	
			k. Unit of Quantity		i. Country of Origin	m. S.I.T.C	n. Quantity	
			o. Freight		p. Insurance	q. other Costs	r. Preceding Document Refs	
s. License Number	t. License Value/Quantity	u. License Value/Quantity Deducted			v. Type of Package	w. Number of Packages	x. Agreement Code	
REVENUE INFORMATION								
y. Duty/Tax Type	aa. Duty/Tax Base	bb. Rate	cc. Value of Duty/Tax Due	dd. Duty/Tax Due	z. Attached Documents			
					Code	Number	Code Number	
i.								
ii.								
iii.								
iv.					ee. Total Duty/Tax due this item			
38. SUMMARY TOTALS THIS PAGE								
i.		ii.		iii.			Total	
iv.								

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

BOND FOR DELIVERY OF GOODS PRIOR TO PAYMENT OF DUTY

I/we
of
and
hereby acknowledge that I/we are bound to the Commissioner of Customs & Excise in the of
.....

.....
Dalasis to be paid to the Commissioner of Customs & Excise for which payment I/we bind ourselves
jointly and severally and also my/our heirs, executors, administrators and assigns and each of them.

Dated this day of 20.....

WHEREAS the above named
has/have imported goods by aircraft/vessel which arrived on from
On and whereas the importer wishes to take delivery of them prior to payment of duty on them. Now the
condition of the obligation is such that if the above named
shall deliver to the Commissioner within ninety days of taking delivery of all goods delivered and shall
pay all the duties and other charges due on those goods, then thos obligation shall be and remain in full
force.

Signed, sealed and delivered by
By the above named

In the presence of
of

Signed, sealed and delivered by
The above named
in the presence of
of

Approved:

.....
For Commissioner

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

BOND FOR DELIVERY OF PERISHABLE OR OTHER GOODS PRIOR TO PAYMENT OF DUTY

I/we
of
and
of

hereby acknowledge that I/we am/are bound to the Commissioner of Customs & Excise in the sum of Dalasis to be paid to the Commissioner of Customs & Excise for which payment I/we bind myself/ourselves jointly and severally and also my/our heirs, executors, administrators and assigns and each of them.

Dated this day of 20.....

WHEREAS the above named
has/have imported goods or other goods by aircraft/vessel
..... which arrived from
..... on 20

.....and whereas the importer wishes to take delivery of those goods before payment to the Customs of the duties on them.

Now the condition of the obligation is such that if the above named
..... shall deliver to the Commissioner within forty-eight hours of the taking of delivery of the goods imported by him/them Customs entries of all goods so delivered and shall pay all duties and other charges due on those goods, then this obligation shall be void, but otherwise shall be and remain in full force.

Signed, sealed and delivered by
the above named
In the presence of
of

Signed, sealed and delivered by
The above named
In the presence of
of

Approved:

For Commissioner

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

BOND FOR REMOVAL OF GOODS FROM ONE PORT OR PLACE TO BE EXAMINED AND ENTERED AT ANOTHER PORT OR PLACE

I/we
of
and
of

hereby acknowledge that I/we am/are bound to the Commissioner of Customs & Excise in the sum of Dalasis to be paid to the Commissioner of Customs & Excise for which payment I/we bind myself/ourselves jointly and severally and also my/our heirs, executors, administrators and assigns and each of them.

Dated this day of 20.....

WHEREAS the above named has/have given notice to the commissioner of his/their intention to remove from by 20..... the following goods that is to say

Now the condition of this obligation is such that if those goods and every part thereof shall be removed and produced to the Proper Officer at within days from the date hereof and if no alteration or diminution in quantity or quality (except as shall be accounted for to the satisfaction of the Commissioner) shall take place in those goods, or in the packages in which they have been delivered, from the time of the delivery thereof to under this obligation until the production thereof to the Proper Officer at and if the above named shall thereupon forthwith deliver to the Proper Officer Customs entries of all goods so delivered to the satisfaction of the Commissioner and in the case of goods not warehoused in pursuance of any entry for warehousing, shall forthwith pay to the Commissioner all duties and other charges due to him on those goods, then this obligation shall be void, but other wise shall be and remain in full force.

Signed, sealed and delivered by
the above named
In the presence of

Signed, sealed and delivered by
The above named
In the presence of

Approved:

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

BOND FOR THE REMOVAL OF GOODS TO/FROM EXPORT PROCESSING ZONE

I/we
of
and
of

hereby acknowledge that I/we am/are bound to the Commissioner of Customs & Excise in the sum of Dalasis to be paid to the Commissioner of Customs & Excise for which payment I/we bind myself/ourselves jointly and severally and also my/our heirs, executors, administrators and assigns and each of them.

Dated this day of 20.....

WHEREAS the above named
has/have entered the under-mentioned goods, that is to say

.....
.....
.....

for removal from port/export processing zone at
to export processing zone/port at

Now the condition of this obligation is such that if those goods and every part thereof shall be delivered into the custody of the person in charge of the export processing zone or enterprise at within days of the date hereof and if no alteration or diminution in the quantity or quality (except such as may be accounted for to the satisfaction of the Commissioner) shall take place in the goods or in the packages in which they have been delivered, from the time of delivery thereof under this obligation until the delivery thereof into the custody of the owner of the export processing zone/enterprise, or fully exported then this obligation shall be void, but otherwise shall be and remain in full force.

Signed, sealed and delivered by
the above named
in the presence of
of }

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

BOND FOR THE WAREHOUSING OF GOODS OR REMOVAL OR WAREHOUSED GOODS

I/we
of.....
and.....

hereby acknowledge that I/we am/are bound to the Commissioner of Customs & Excise in the sum of Dalasis

..... to be paid to the Commissioner of Customs & Excise for which payment I/we bind myself/ourselves jointly and severally and also my/our heirs, executors, administrators and assigns and each of them.

Dated this day of 20.....

WHEREAS the above named
has/have entered the under-mentioned goods, that is to say

..... for warehousing/for removal from bonded warehouse No.
at for re-warehousing in bonded warehouse No.
at

Now the condition of this obligation is such that if those goods and every part thereof shall be delivered into the custody of the person in charge of Bonded Warehouse No..... at within days of the date hereof and if no alteration or diminution in the quantity or quality (except such as may be accounted for or to the satisfaction of the Commissioner) shall take place in the goods or in the packages in which they have been delivered, from the time of delivery thereof under this obligation until the delivery thereof into the custody of the warehouse keeper of Bonded Warehouse No. then this obligation shall be void, but otherwise shall be and remain in full force.

Signed, sealed and delivered by

the above named
In the presence of

Signed, sealed and delivered by

the above named
in the presence of

Approved:

}
.....
}

For Commissioner

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

BOND FOR EXPORTATION

I/we of and hereby acknowledge that I/we am/are bound to the Commissioner of Customs & Excise in the sum of Dalasis to be paid to the Commissioner of Customs & Excise for which payment I/we bind myself/ourselves jointly and severally and also my/our heirs, executors, administrators and assigns and each of them.

Dated this day of 20.....

WHEREAS the above named has/have given notice of his/their intention to export to (place) in (country)..... that is to say

Now the condition of this obligation is such that if those goods and every part thereof shall be exported to and shall be landed at within days of the date hereof and if no alteration or diminution in the quantity or quality (except such as may be accounted for or to the satisfaction of the Commissioner) shall take place in the goods or in the packages in which they have been delivered, from the time of delivery thereof to under this obligation until the landing thereof at that place and if the above named shall in every case in which the Commissioner shall require it and within such time as in each case he shall allow produce proof to the satisfaction of the Commissioner of the due landing of the goods at that place, then this obligation shall be void, but otherwise shall be and remain in full force.

Signed, sealed and delivered by the above named In the presence of of

Signed, sealed and delivered by The above named In the presence of of

Approved:

..... For Commissioner

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

BOND FOR SHIPMENT OF STORES

I/we
of
and

hereby acknowledge that I/we am/are bound to the Commissioner of Customs & Excise in the sum of Dalasis

..... to be paid to the Commissioner of Customs & Excise for which payment I/we bind myself/ourselves jointly and severally and also my/our heirs, executors, administrators and assigns and each of them.

Dated this day of 20.....

WHEREAS the above named
intends to load as stores on board the the
under-mentioned goods, that is to say

.....
.....
.....
Now the condition of this obligation is such that if the goods shall be loaded on board the
..... and shall be used as stores on board the or
be otherwise accounted for to the satisfaction of the Commissioner and if the packages containing them
shall not be opened, nor any of the goods therein taken out or altered, until the
has left the place of final departure on her intended foreign journey, then this obligation shall be void,
but otherwise shall be and remain in full force.

Signed, sealed and delivered by.

the above named
In the presence of

Witness

Signed, sealed and delivered by
The above named
In the presence of

Witness

Approved:

.....
For Commissioner

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

GENERAL BOND FOR THE SECURITY OF WAREHOUSED GOODS

I/we
of
and
hereby acknowledge that I/we am/are bound to the Commissioner of Customs & Excise in the sum of Dalasis

..... to be paid to the Commissioner of Customs & Excise for which payment I/we bind myself/ourselves jointly and severally and also my/our heirs, executors, administrators and assigns and each of them.

Dated this day of 20.....

WHEREAS the Commissioner by virtue of the authority vested in him by the Customs & Excise Act, has appointed No. warehouse situated in the port of whereof the above named is the occupier, as a warehouse for the warehousing of goods without payment of duty on the first entry thereof and has directed that the above named shall give security in the sum of Dalasis and has approved of the above named as surety of above named

Now the condition of this obligation is such that if the full duties on all goods shall at any time be warehoused in the above mentioned warehouse shall from time to time be paid to the Commissioner, or if all such goods shall be exported then this obligation shall be void, but otherwise shall be and remain in full force.

Signed, sealed and delivered by
the above named
In the presence of
of

Signed, sealed and delivered by
The above named
In the presence of
of

Approved:

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

BOND FOR GOODS TO BE SHIPPED PRIOR TO ENTRY

I/we of and hereby acknowledge that I/we am/are bound to the Commissioner of Customs & Excise in the sum of Dalasis to be paid to the Commissioner of Customs & Excise for which payment I/we bind myself/ourselves jointly and severally and also my/our heirs, executors, administrators and assigns and each of them.

Dated this day of 20.....

WHEREAS the above named is/are permitted to ship on board the aircraft/vessel for certain packages containing (hereafter called the Goods) and marked and/or numbered whereupon the export duties have not been paid and whereas the above named is required to enter the goods and pay the export duties thereupon within ninety-six hours after the departure of the aircraft/vessel or within such further period as the Proper Officer may allow.

Now the condition of this obligation is such that if the above named shall enter the goods and pay to the Customs the full duties thereon within the time aforesaid then this obligation shall be void, but otherwise shall be and remain in full force.

Signed, sealed and delivered by the above named in the presence of of

Signed, sealed and delivered by the above named in the presence of of

Approved:

[Subsidiary]

Forms CB 8 [r. 97(4)]

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

TRANSIT BOND

I/we
of
and

hereby acknowledge that I/we am/are bound to the Commissioner of Customs & Excise in the sum of Dalasis

..... to be paid to the Commissioner of Customs & Excise for which payment I/we bind myself/ourselves jointly and severally and also my/our heirs, executors, administrators and assigns and each of them.

Dated this day of 20.....

WHEREAS the above named has/have entered the following goods in transit from to that to say

Now the condition of this obligation is such that if within the period allowed by law the goods and every part thereof shall be exported and proof of exportation satisfactory to the Commissioner shall be produced within that period and furthermore, in any case in which the Commissioner requires it, proof satisfactory to the Commissioner of the landing of the goods at the port of destination shall also be produced within the period allowed by law, then this obligation shall be void, but otherwise shall be and remain in full force.

Signed, sealed and delivered by
the above named
in the presence of
of

Signed, sealed and delivered by
the above named
in the presence of
of

Approved:

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

TRANSHIPMENT BOND

I / we of
and of

hereby acknowledge that I/we bound to the Commissioner of Customs and Excise in the sum of Dalasis to be paid to the Commissioner of Customs and Excise for which payment I/we bind myself / ourselves jointly and severally and also my/our heirs, executors, administrators and assigns each of them.

Dated day of 20.....

WHEREAS the above named has/have given notice of his/their intention to transship from the to the for exportation the following goods, that is to say.....

Now the condition of this obligation is such that if the goods and every part thereof shall be duly transhipped from the to the and shall be exported to and shall be landed at within from the date hereof, and if no alteration or diminution in quantity or quality (except such as shall be accounted to the satisfaction of the Commissioner) shall take place in the goods or in the packages in which they have been delivered, from the time of delivery thereof to under this obligation, until the landing thereof at that place, and if the above named shall in case the Commissioner shall require it, and within such time as he shall allow, produce proof to the satisfaction of the Commissioner of the due landing of the goods at that place, then this obligation shall be void, but otherwise shall be and remain in full force.

Signed, Seal and Delivered By

the above name
in the presence of
of

Signed, Seal and Delivered By

the above name
in the presence of
of

.....
For: Commissioner of

Customs

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

BOND FOR THE RE-EXPORTATION OF IMPORTED GOODS DELIVERED WITHOUT PAYMENT OF DUTY

I / we of
and of

hereby acknowledge that I/we bound to the Commissioner of Customs and Excise in the sum of Dalasis to be paid to the Commissioner of Customs and Excise for which payment I/we bind myself / ourselves jointly and severally and also my/our heirs, executors, administrators and assigns each of them.

Dated day of 20.....

WHEREAS the above named has/have imported into The Gambia by the from

the following goods, that is to say.....

(hereinafter called the goods) whereon duties of Customs have not been paid, and whereas the above named is/are required to re-export the goods within twelve months of the date hereof and to produce proof if required to the satisfaction of the Commissioner of the landing of the goods at a foreign port or otherwise to pay the Commissioner the full duties of Customs in respect of so much of the goods as have been re-exported and so proved.

Now the condition of this obligation is such that if the above named shall pay to the Commissioner the full duties of Customs upon so much of the goods as have not been re-exported and so proved and shall not sell or otherwise dispose of any or all of the goods within The Gambia without the written permission of the Commissioner, then this obligation shall be void, but otherwise shall be and remain in full force.

Signed, Seal and Delivered By

The above name
in the presence of.....
of.....

Signed, Seal and Delivered B

The above name
in the presence of.....
of.....

Approved:

.....
For: Commissioner

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

BOND FOR CUSTOMS AGENTS

I / we of
and of
.....

hereby acknowledge that I/we bound to the Commissioner of Customs and Excise in the sum of Dalasis to be paid to the Commissioner of Customs and Excise for which payment I/we bind myself / ourselves jointly and severally and also my/our heirs, executors, administrators and assigns each of them.

Dated.....day of.....20.....

WHEREAS the above named..... has/have applied for a license under the Customs and Excise Act to act as a Customs Agent.

Now the condition of this obligation is such that if the above named..... shall faithfully and uncorruptly perform his/their duties as such agent to the satisfaction of the Commissioner then this obligation shall be void but otherwise shall be and remain in full force

Signed, Seal and Delivered By

The above name
in the presence of.....
of.....

Signed, Seal and Delivered By

The above name
in the presence of.....
of.....

Approved:

.....
For: Commissioner

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

BOND FOR CONVEYANCE OF GOODS SUBJECT TO CUSTOMS CONTROL

I / we of
and of

hereby acknowledge that I/we bound to the Commissioner of Customs and Excise in the sum of Dalasis to be paid to the Commissioner of Customs and Excise for which payment I/we bind myself / ourselves jointly and severally and also my/our heirs, executors, administrators and assigns each of them.

Dated day of 20.....

WHEREAS the above named is/are permitted to use within the limited of the port or place of the licensed vessel marked for conveyance of goods subject to Customs license control.

Now the condition of this obligation is such that if the above named shall comply with each and every of the following conditions, that is to say-

- (a) the vessel shall not be used in contravention of the Customs laws;
(b) when the vessel is used for the conveyance of goods subjects to Customs control the person in charge thereof shall proceed as quickly and as directly as possible to the place appointed for the unloading of goods, and shall deliver the goods intact together with any document relating thereto,
(c) the entrances to the hold of my vessel used as aforesaid shall, if the proper officer so requires, be capable of being securely locked and sealed.

Then this obligation shall be void but otherwise shall be and remain in full force.

Signed, Seal and Delivered By

The above name
in the presence of
of

Signed, Seal and Delivered By

The above name
in the presence of
of

Approved:

.....
For: Commissioner

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

BOND FOR GOODS IMPORTED FOR USE IN THE PRODUCTION OF GOODS FOR EXPORT

I / we of
and of

hereby acknowledge that I/we bound to the Commissioner of Customs and Excise in the sum of Dalasis to be paid to the Commissioner of Customs and Excise for which payment I/we bind myself / ourselves jointly and severally and also my/our heirs, executors, administrators and assigns each of them.

Dated day of 20.....

WHEREAS the above named (Principal) has/have given notice of his/her intention so import goods for the use in the production of goods for export as specified in application submitted in Form C.56 duly completed and approved with approval number.....

Now the condition of this obligation is such that if the specified imported goods have been verified to the satisfaction of the Commissioner of Customs and Excise to have been used in the production of goods for exports as stated in a reconciliation declaration in Form C. 57, and any unused imported goods have been re-exported or transferred to an approved bonded factory, or the duty paid, then this obligation shall be void, but otherwise shall and remain in full force

(Signed, Seal and Delivered By)

The above name
in the presence of.....

**Of CUSTOMS & EXCISE
(Witness)**

(Signed, Seal and Delivered By)

The above name
in the presence of.....

**Of CUSTOMS & EXCISE
(Witness)**

Approved:

.....
For: Commissioner

REPUBLIC OF THE GAMBIA
DEPARTMENT

CUSTOMS & EXCISE

**BOND FOR PROJECT GOODS IMPORTED AND DELIVERED WITHOUT
PAYMENT OF DUTY (L.N. 120/96)**

I / weof.....
and.....of.....

hereby acknowledge that I/we bound to the Commissioner of Customs and Excise in the sum of Dalasis to be paid to the Commissioner of Customs and Excise for which payment I/we bind myself / ourselves jointly and severally and also my/our heirs, executors, administrators and assigns each of them.

Dated day of 20.....

WHEREAS the above named has/have imported into The Gambia by the from the following goods, that is to say.....

(hereinafter called the goods) whereon duties of Customs have not been paid; and whereas the above name is/are required to use and expend the goods in the project within twelve months of the date hereof and to produce to the satisfaction of the Commissioner of such usage/expenditure in the project, or otherwise dispose to pay to the Commissioner the full duties of Customs in respect of so much of the goods as have not been used or expended in the project and so proved.

Now the condition of this obligation is such that if the above named..... shall pay to the Commissioner the full duties of Customs upon so much of the goods as have not been used/expended in the project and so proved and shall not sell or otherwise dispose of any or all goods within The Gambia except for the project without the written permission the Commissioner, then this obligation shall be void but otherwise shall be and remain in full force.

Signed, Seal and Delivered By

The above name
in the presence of.....
of.....

Signed, Seal and Delivered By

The above name
in the presence of.....
of.....

Approved:

.....
For: Commissioner

Form CPZ 3 (r. 127A)

EXPORT PROCESSING ZONE

STATEMENT OF MONTHLY RETURNS OF RAW MATERIALS

NAME OF FIRM.....

STOCK OF RAW MATERIALS FOR THE MONTH OF.....

Name of Raw Materials	Opening Stock	Total Qty Imported	Total Value Imported	Total	Total Qty Issued	Closing Stock	Wastage	Manner of Wastage Disposal
	A	B	C	D = A+B	E	F	G-D-E-F	H
(EXAMPLE) Lenses. LED.LCD Tool Coil Form P.C. Board Tapes Substrate, Raw Ceramic								
TOTAL								

EXPORT PROCESSING ZONE

STATEMENT OF MONTHLY RETURNS OF REW MATERIALS

NAME OF FIRM.....

STOCK OF RAW MATERIALS FOR THE MONTH OF.....

Date of Export	Reg. No of Customs Entry Form	Description of Goods	Statistical Code	Net Qty as Customs Entry Form	F.O.B VALUE		Total Per Customs Entry Form	Destination of Goods	Remarks
					Finishe d	Semi-Finished			

[Subsidiary]

Form CF 2 [r. 79B(2)]

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

APPLICATION FOR LICENCE OF PREMISES TO BE USED AS A BONDED FACTORY

Name and address of Applicant.....

The estimated amount of Imports Duty and Sales Tax chargeable on goods likely to be in the factory at any one

time.....

Name of proposed securities.....

PARTICULARS OF PREMISES

Whether a room or rooms on an entire building.....

Where situated.....

How bonded.....

Of what material built.....

Dimensions.....

Doors.....

Windows.....

How doors fastened.....

Ventilation.....

If there is an upper storey, for what purposed.....

.....
Signature of Applicant

RECOMMENDATION TO COMMISSIONER OF CUSTOMS

.....
Examination Officer

.....
For: Commissioner

NOTE:- Plans of the proposed building and situation of the same in relation to other buildings should accompany this application.

[Subsidiary]

Form CF 3 [r. 79B(3)]

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

LICENCE FOR CUSTOM BONDED FACTORY

Subject to the observance by the.....(Licensee) of the provision of the Customs and Excise Act, the aforesaid factory situated at is hereby licensed to manufacture under bond the following goods.....

.....
.....
.....
.....

This license is valid from the.....day of (Month).....year.....to the 31st December,.....unless earlier revoked.

Dated this.....day of year

LICENCE FEE DALASIS

.....
For: Commissioner

P.C.C. Receipt No.....

Date.....

MANUFACTURE UNDER PORT (PORT OF ENTRY REGISTRY)

Manufacturer's

Name.....

Bonded Factory

No.....

Entry and Date	Marks and No.	No of Packages	Quantity	Tariff	Description	CIF Value Stock	Duty	Sales Tax	Country of Origin	Remarks

Form CF 7 (r. 79C)

REPUCLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

MANUFACTURED GOODS REGISTER

Manufacture's Name.....

Bonded Factory No.....at.....

RECEIPT INTO STOCKROOM								DELIVERIES FROM STOCKROOM			
Date	Tariff No.	No. of Package	Quantity	Description	Entered by	E.E.No. and Date (CF.4)	No. of Packages	Quantity	Date of Delivery	Date of Shipment	Remarks

REPUCLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

WASTE AND REJECTS REGISTER

Manufacture's Name.....

Bonded Factory No.....at.....

Date	Factory Ref. No.	Quantity	Description	Method of Disposal and Authority	Signature of Factory Manager	Signature of Proper Officer	Signature of Officer i/c Station

[Subsidiary]
Form CFB 1[r. 79B(5)]

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

**GENERAL BOND FOR THE SECURITY OF WAREHOUSED GOODS OR REMOVAL OF
MANUFACTURE GOODS AND EXPORT UNDER BOND**

I / we of
and of

hereby acknowledge that I/we bound to the Commissioner of Customs and Excise in the sum of Dalasis to be paid to the Commissioner of Customs and Excise for which payment I/we bind myself / ourselves jointly and severally and also my/our heirs, executors, administrators and assigns each of them.

Dated day of 20.....

WHEREAS the Commissioner by virtue of the authority vested in him by the Customs and Excise Act (Cap. 472) has appointed Bonded Factory No..... situated at..... and as per particulars annexed hereto, whereof the above named..... is the occupier as a bond factory for storage and processing of plant, machinery, equipment and raw materials without payment of duty for manufacturing under bond scheme and subsequent exportation of manufactured goods

Now the condition of this obligation is such that if these goods and every part thereof are removed and delivered into the custody of the person in charge of Bonded Factory No..... at..... as entered within the period allowed, and if no alteration or diminution in the quantity or quality (except as shall be accounted for to the satisfaction of the Commissioner) shall take place in those goods, or in the packages in which they have been delivered save for the manufacture of goods under bond scheme as authorized by the Commissioner of Customs and Excise and subsequent entry and exportation of the manufactured goods by to the satisfaction of the Commissioner, then this obligation shall be void but otherwise shall be and remain in full force.

Signed, Seal and Delivered By

The above name
in the presence of.....
of.....

Signed, Seal and Delivered By

The above name
in the presence of.....
of.....

Approved:

.....
For: Commissioner of Customs & Excise

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

APPLICATION FOR A LICENCE TO MANUFACTURE EXCISEABLE GOODS

(In Duplicate)

In accordance with regulation 162 of the Customs and Excise Regulations, I/we

(1)
of

(2) hereby apply for a license to manufacture.....

(3) in my/our premises situated at
.....

Particulars if the buildings, rooms and places in which we propose to
manufacture excisable goods and of the items of plants which will be used in the manufacture,
preparation for sale, or storage, of materials or excisable goods are as follows:

(4) I/we estimate that the quantity of excisable
goods, which will be manufactured annually, will be..... and that the amount of
duty payable in respect thereof at current rates of duty will be Dalasis.....

Date.....

Place.....

-
- (1) Full name of firm or applicant and contact number
 - (2) Registered address of firm or applicant
 - (3) State the kind of goods which it is proposed to manufacture
 - (4) Brief particulars will be sufficient for this application

[Subsidiary]

Form E 2 (rr. 128, 149)

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

LICENCE TO MANUFACTURE EXCISABLE GOODS

This license is issued under section 91 of the Customs and Excise Act

to.....of.....

in the premises situated atfrom.....to the 31st

December, 20.....dated atthis.....day of.....

Fee of.....Dalasi paid on P.C.C. Receipt No.....of

[Subsidiary]

Form E 3 (rr. 129, 153)

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

APPLICATION FOR THE TRANSFER OF AN EXCISE LICENCE
(In Duplicate)

I / We to whom a license issued on the
.....20.....to manufacture.....in the premises
situated athereby apply for permission-

- a) To transfer my/our license to (name).....
of (address).....
- b) To transfer my/our factory to (place).....
- c) To manufacture.....

.....
in my/our factory on ceasing to manufacture in such factory the class of goods specified on
my/our license.

Delete whichever is inapplicable

Place.....

Date.....20.....

.....
Applicant

Where the application is in respect of the transfer of a license, the transferee shall also sign the application, signifying that he joins in the application and accepts the conditions in the Customs and Excise laws under which and excise license is issued.

Date.....20.....

.....
Transferee

[Subsidiary]

Form E 4 (rr. 130, 151)

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

ENTRY OF PREMISES ETC.

(In Duplicate)

In accordance with the provisions of Section 97 of the Customs and Excise Act,

I/we(1).....of (2).....hereby make entry as a
manufacturer of of the under-mentioned buildings, rooms, places
and items of plant in my/or factory situated at (3)namely
(4)

I/We attach hereto specifications and particulars, in duplicate, of all items of plant to be used in the manufacture
and storing of the above-mentioned goods.

Place.....

Date.....

Witness.....

Occupation.....

Address.....

Applicant

- 1) Full name of firm or applicant
- 2) Registered address of firm or applicant
- 3) State where the factory is situated
- 4) Specify the purpose for which each building, room and item of plant will be used, and the name and number by which it is distinguished. If the space provided is insufficient, a list of premises, etc. signed and witnessed, should be attached hereto.

FORM E 6 (r. 137)

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

EXCISE ACCOUNT-BEER

For the month of 20..... Brewer's Name and
Address.....

Tariff No.	Statistical Code	Description	Rate of Excise Duty	PRODUCTION			REMISSIONS AND REBATES			Net Excise Duty
				Quantity (litre)	Ex-factory Value	Excise Duty	Quantity (litre)	Ex-factory Value	Excise Duty	

Total amount payable (in words) TOTAL
Dalasis.....

Total amount payable (in words) TOTAL
Dalasis.....
In respect of which remittance in enclose

I/We.....hereby declare that the above particulars are true

.....
Brewer/Agent Date

.....
Proper Officer Date

- Note(s):-
- (a) This form must be completed by the brewer and forwarded to the appropriate Collector of Customs and Excise so as to reach him not later than the 21st day of the month following.
 - (b) A copy of the monthly production summary must be submitted with the account.

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

STOCK BOOK

RECEIPTS INTO STOCK FROM FACTORY		DELIVERED FROM STOCK				
Date	Weight / Quantity	Date	Deliveries		Deliveries in respect of which a remission or rebate in claim	
			To Whom Delivered	Weight / Quantity	Consignee	Weight / Quantity
Total receipt during month.....		Total.....				
.....		Gross total of deliveries.....				
Stock on hand at beginning of month.....						
Less Total Deliveries during month.....						
Stock carried forward.....						
.....						

I declare the above particulars to be true

Place.....

License

Date..... 20.....

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

STOCK BOOK (MATCHES)

RECEIPTS INTO STOCK FROM FACTORY		DELIVERED FROM STOCK				
Date	Quantity in gross of boxes by content	Date	Deliveries		Deliveries in respect of which it remission is claimed	
	Content Per Box		To whom delivered	Quantity in gross of boxes by content	Consignee	Quantity in gross content
						Content per box
	Total receipts during the month.....	Total.....				Total
	Stock on hand at the beginning of mth.....					
	Less Total of all deliveries during month...					
	Stock carried forward					

I declare the above particulars to be true

Place.....

License

Date..... 20.....

REPUBLIC OF THE GAMBIA

CUSTOMS AND EXCISE DEPARTMENT

EXCISE ACCOUNT-GOODS OTHER THAN BEER

For the month of 20..... Name and Address.....

Manufacture of.....

RECEIPT INTO AND DELIVERIES FROM STOCKROOM

- (a) Stock brought forward.....
- (b) Receipts.....
- (c) Total for the month.....
- (d) Deliveries during the month.....
- (e) Stock carried forward to succeeding month.....

Tariff No.	Statistical Code	Description	Deliveries from stockroom			Remissions and Rebates			Net Excise Duty
			Weight / Quantity	Ex-factory	Excise Duty	Weight / Quantity	Ex-factory	Excise Duty	

Total amount payable (in words)

Dalasis..... TOTAL

Total amount payable (in words)

Dalasis..... TOTAL

In respect of which remittance in enclose

I/We.....hereby declare that the above particulars are true

Licensee / Agent

Date

Checked and found correct

Proper Officer

Date

- Note(s):- (a) This form must be completed by the brewer and forwarded to the appropriate Collector of Customs and Excise so as to reach him not later than the 21st day of the month following.
 (b) A copy of the monthly production summary must be submitted with the account

REPUBLIC OF THE GAMBIA

CUSTOMS AND EXCISE DEPARTMENT

MATERIAL ACCOUNT

Date	Supplies	Receipt of dry leaf	Dry leaf transferred to factory	Dry leaf transferred to factory	Loss on dry leaf	Total stocks of dry		Dry leaf received in factory	Leaf in process brought forward from proceeding month	Total	Deduct leaf in process carried forward to following month	Leaf used during month	Manufactured leaf according to stock book	Difference being loss in manufacture	
		Kg	Gross kg	Net kg	Kg	%	Kg							%	

Place.....

License.....

Date..... 20.....

[Subsidiary]
Form E 10 (rr. 179, 246)

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

PERMIT FOR REMOVAL OF SPIRITS

(In Triplicate)

To the proper officer, No.....
at

Permission is required to deliver the following spirits to

.....
for
on

.....
Distiller

Date

PARTICULARS OF SPIRITS

Description Marks and Numbers and Number of Containers	Quantity in litres	Strength	Date of Distillation

To.....
At.....

The spirits specified above may be delivered to

.....
For.....

Subject to the following
conditions.....
.....

.....
Proper Officer

.....
Date and time

[Subsidiary]
Form E 11 (r. 211)

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

APPLICATION FOR PERMISSION TO KEEP OR USE A STILL

(In Duplicate)

In accordance with regulation 215 of the Customs and Excise Regulations

I / We

Hereby apply for permission to keep/use a still in my/our premises situated at.....

Particulars of the still (s) are as follows:

.....

.....

and it/they will be used for.....

.....

.....

.....

Date.....

Place.....

.....

Applicant

Particulars must include the capacity of the still. If the capacity exceeds 225 litres this application must be supported by a drawing or description of the still showing its construction and all associate pipes, valves and fittings. Drawings are not required for stills kept for sale

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

DECLARATION FOR PAYMENT OF DUTY ON SPIRIT

(In Quadruplicate)

I/We intend to deliver the under mentioned spirits for rectifying at / for home consumption

WAREHOUSE ACCOUNT

Tariff No.	Statistical Code	Date of Warehousing	CONTAINER		Bulk litres	Proof Strength	Proof litres	Period of Distillation
			Number any type	Mark and Numbers				

Distiller's name and address..... Place

I..... hereby declare that the above particulars are true

.....(Signature)(date)

RE-EXAMINATION

Tariff No.	Statistical Code	Bulk litres	Proof Strength	Proof litres	DEFICIENCIES		Duty Payable
					Allowed	Charged	

Dalasis (in words).....(figures)

Dalasis..... received / debited to gross account

Date..... 20.....

.....
Proper Officer

[Subsidiary]

Form E 13 (r. 225)

REPUCLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

DECLARATION FOR REMOVEAL OF SPIRITS TO A RETIFIER'S WOAREHOUSE WITHOUT
PAYMENT OF DUTY

No.....

To the Proper Officer.

at

I / We intend to deliver the under mentioned spirits to.....

for warehousing on the day of 20.....

WAREHOUSE ACCOUNT

Date of Warehousing	CONTAINERS		Bulk Litres	Proof Strength	Proof Litres	Period of Distillation
	Number and Type	Marks and Number				

Place.....

Date..... 20.....

.....
Distiller

RE-EXAMINATION

Bulk Litres	Proof Strength	Proof Litres	DEFICIENCIE		DUTY PAYABLE	
			Allowed	Charged	Dalasis	Bututs

Bond Security given for Dalasis.....

Delivery Authorized

Date..... 20.....

.....
Proper Officer

[Subsidiary]

Form E 14 (r. 227)

REPUCLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

DECLARATION FOR DELIVERY OF SPIRITS FOR APPROVED PURPOSES WITHOUT PAYMENT OF DUTY

No.....

To the Proper Officer.

At

I / We intend to deliver the under mentioned spirits to
for use in industry or manufacturing processes / medical, scientific or educational purposes on the
..... day of20.....

WAREHOUSE ACCOUNT

Date of Warehousing	CONTAINERS		Bulk Litres	Proof Strength	Proof Litres	Period of Distillation
	Number and Type	Marks and Number				

Place.....

Date..... 20.....

.....
Distiller

RE-EXAMINATION ACCOUNT

Bulk Litres	Proof Strength	Proof Litres	DEFICIENCIES		DUTY PAYABLE	
			Allowed	Charged	Dalasis	Bututs

Cash deposit received of / bond security given for Dalasis.....Bututs.....

Delivery Authorized

Date..... 20.....

.....
Proper Officer

[Subsidiary]

Form E 15 (r. 228)

REPUCLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

DECLARATION FOR DELIVERY OF SPIRITS FOR DENATURING WITHOUT PAYMENT OF DUTY

No.....

To the Proper Officer.

I / We intend to deliver the under mentioned spirits to..... for the manufacturing of specially denatured / methylated spirits on the day of20.....

WAREHOUSE ACCOUNT

Date of Warehousing	CONTAINERS		Bulk Litres	Proof Strength	Proof Litres	Period of Distillation
	Number and Type	Marks and Number				

Place.....

Date..... 20.....

.....
Distiller

RE-EXAMINATION ACCOUNT

Bulk Litres	Proof Strength	Proof Litres	DEFICIENCIES		DUTY PAYABLE	
			Allowed	Charged	Dalasis	Bututs

Cash deposit received of / bond security given for Dalasis.....
Bututs.....

Delivery Authorized

Date..... 20.....

.....
Proper Officer

REPUCLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

DECLARATION AND CLAIM-GOODS OTHER THAN BEER AND SPIRITS

(In Duplicate)

I / We..... hereby apply for a (1) remission/rebate/refund of excise duty in amount of Dalasis and Bututs in respect of under mentioned excisable goods which were:-

- (a) Supplied toon.....20.....for consumption by (2)
- (b) Destroyed by accidental fire or other unavoidable cause / while in / destroy by the license under the supervision of a proper officer prior to their leaving / any building, room or place , which has been entered in accordance with the provisions of the Act and which is in the factory in which they were manufactured (3).
- (c) Entered to export entry No..... dated20..... and exported toshipped for use as stores / in the aircrafts/s.swhich cleared from.....on 20.....(4)

PARTICULARS OF EXCISABLE GOODS

PACKAGES		Description of Goods	Quantity(s)	Net Weight of Goods
Marks and Numbers	Numbers and Description			

I / We declare that the excisable goods in respect of which this claim for remission / rebate /refund is made were manufactured at my/our licensed premises at on.....20.....and that the full excise duty thereon has been charged / become due / been paid.

Place..... Claimant

Date.....

Checked and found correct.

(1) Remission /rebate/ refund authorized

.....
Proper Officer

.....
For Commissioner

Date.....20.....

Date.....20.....

(1) Remission / rebate of Dalasis.....and Bututs.....
Deducted from Messrs.....'s excise account for the month of20.....
Date.....20.....

Excise Officer

Refund of Dalasis.....and Bututs.....received this
Day of20..... in payment of the above claim

Date.....20.....
Receiver

- 1) Delete whichever is inappropriate
- 2) Evidence of receipt by a privileged person should be attached hereto.
- 3) Full particulars should be stated overleaf or attached hereto.
- 4) Evidence of exportation or shipment for use as stores should be attached hereto.

REPUCLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

DECLARATION AND CLAIM - BEER

I / We..... hereby apply for a (1) remission/rebate/refund of excise duty in amount of Dalasis and Bututs in respect of under mentioned excisable goods which were:-

- (a) Supplied to on.....20.....for consumption by (2)
- (b) Destroyed by accidental fire or other unavoidable cause/while in / destroy by the license under the supervision of a proper officer prior to their leaving / any building, room or place, which has been entered in accordance with the provisions of the Act and which is in the factory in which they were manufactured (3).
- (c) Entered to export entry No.....dated.....20..... and exported..... shipped for use as stores / in the aircrafts/s.s which cleared from..... on 20.....; (4)

Number and type of containers	Bulk litres	Original gravity	Date of brewing	Date bottled or packed

I/we declare that the particulars of blended or diluted beer contained in the above-mentioned consignment are as follows:

Date of brewing	Number of litres	Original gravity	Gravity of blend or dilutor

I / We declare that the beer in respect of which this claim for remission / rebate /refund is made brewed at our licensed premises at on.....20.....and that the full excise duty thereon has been charged / become due / been paid.

Place.....
Signature

Date.....

Checked and found correct.
Relative documents noted

(1) Remission / rebate / refund authorized

.....
Date.....20..... Date20.....

(1) Remission / rebate / of Dalasis.....and Bututs.....

Deducted from Messrs.....'s excise account for the month of
.....20.....

Date.....20.....

.....
Excise Officer

Refund of Dalasis.....and Bututs.....received this
day of20.....in payment of the above claim

Date.....20.....

.....
Receiver

- 1) Delete whichever is inappropriate
- 2) Evidence of receipt by a privileged person should be attached hereto.
- 3) Full particulars should be stated overleaf or attached hereto.
- 4) Evidence of exportation or shipment for use as stores should be attached hereto.

[Subsidiary]
Form E 18 (rr. 244, 245, 246)

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

DECLARATION AND CLAIM-REMISSION / REFUND OF EXCISE DUTY ON SPIRITS DESTROYED,
EXPORTED OR SHIPPED AS STORES

(In Duplicate)

I / We hereby apply for a remission / refund of excise duty in amount of Dalasis and Bututs in respect of the under mentioned spirits/feints which were:

(a) Destroyed by accidental fire or other unavoidable cause while in / destroyed by the license under the provision of a proper officers prior to their leaving / any building, room or place which has been entered in accordance with the provisions of the Act and which is in the factory in which they were manufactured;

(b) Entered to report entry No dated 20 and exported to / shipped for use as stores / in the aircraft/s.s. which cleared from on 20

CONTAINERS		Bulk Litres	Poor Strength	Proof litres	Period of Distillation
Number and Type	Marks and Numbers				

I / We declare that the spirits / feint in respect of which this claim for a remission / rebate / refund is made were manufactured at my/our licensed premises at on 20 and that the full excise duty thereon has been charged / become due / been paid.

Place

Claimant

Date

Checked and found correct
Relevant documents noted

Remission/refund/authorized

Proper Officer

For: Commissioner

Date 20

Date 20

Refund of and Bututs received this day of 20

In payment of the above claim

Dalasis

Recipients

[Subsidiary]

Form E 19 (r. 247)

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

WAREHOUSING ENTRY FOR SPIRITS ON WHICH EXCISE DUTY HAS BEEN PAID

(For Exportation or Use as Stores)

(In Quadruplicate)

No.....

I / Wehereby give notice to remove the under-mentioned rectified / compounded spirits from my / our premises at a.m /p.m on theday of.....at..... for exportation or shipment for use as stores.

CONTAINER		Number of Bottles per case	Bulk Litres per case	Proof Strength	Proof Litres per case	Total Proof Litres	Amount of duty paid
Number and Type	Marks and Number						

I / We declare that the above particulars are true and that I / we intend to claim a refund of the excise duty paid thereon.

Declare this.....day of20.....

Place.....

.....
Rectifier

.....
Proper Officer

[Subsidiary]

Form E 19A

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

WAREHOUSING ENTRY FOR CIGARETTES / MANUFACTURED TOBACCO ON WHICH EXCISE DUTY HAS BEEN PAID

(For Exportation or Use as Stores)

(In Quadruplicate)

I / We hereby give notice to remove the under-mentioned cigarettes / manufactured tobacco form my / our from premises at at a.m /p.m on the day of..... for exportation or shipment for use as stores.

CARTONS		Number of Bundles Per Carton	Millis Per Carton	Amount of Duty Paid
Number and Types	Marks and Number			

I / We declare that the above particulars are true and I / We intend to claim a refund / rebate of the excise duty paid thereon.

Declared this..... day of.....20.....

Place.....
Licensee

Checked and found correct

.....
Proper Officer

(Reverse) Examination account on receipt

.....

Proper Officer i/c Bonded Warehouses No.....

[Subsidiary]

Form E 20A (r. 242)

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

**CLAIM FOR A REFUND / REBATE OF EXCISE DUTY PAID ON CIGARETTES OR MANUFACTURED
TABACCO DEPOSITED IN A BONDED WAREHOUSE FOR EXPORTATION FOR SHIPMENT FOR
USE AS STORES**

(In Duplicate)

I / Wehereby apply for refund of excise duty in amount of Dalasis.....and Bututs in respect of thee under-mentioned cigarettes / manufactured tobacco which were deposited in bonded warehouse no..... at(place) for exportation or shipment for use as stores.

CARTONS		Number of Bundles	Period of Manufacture	Miles Per Carton	Ex-Factory Price	Rate of Duty	Amount Claimed
Numbers and Types	Marks and Numbers						

I / We declare that the cigarettes / manufactured tobacco in respect of which this claim for a refund / rebate is made were manufactured at my / our licensed premises at.....and that the full excise duty thereon has been paid.

Place.....

Claimant

Date.....

Refund / Rebate Authorized

Checked and found correct
Relevant documents noted

Proper Officer

For: Commissioner

Date.....

Date.....

Refund / Rebate of Dalasis.....and Bututs.....

Received this day of in.....

Payment of the above claim

Recipient

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

**DECLARATION AND CLAIM FOR REMISSION / REFUND OR EXCISE DUTY ON SPIRITS
DELIVERED FOR APPROVED PURPOSES**

(In Duplicate)

I / We..... hereby apply for a remission / refund of excise duty in amount of Dalasis and Bututs in respect of under mentioned Spirits which were:

- (a) Supplied to on.....20.....
for consumption.....
- (b) Delivered to on.....20..... and have been
used in the manufacture of specially denature / methylated spirits;
- (c) Delivered to on.....20..... for use in
industry or manufacture / for medical, scientific or educational purposes.

CARTONS		Bulk Litres	Proof Strength	Proof Litres	Period of Distillation
Numbers any Type	Marks and Numbers				

I / we declare that the spirit in respect of which this claim for remission / refund were made were manufactured at our licensed premises at.....and that the full excise duty thereon has been paid.

Place.....
Claimant

Date.....

Checked and found correct
Relevant documents noted
Refund / Rebate Authorized

.....
Proper Officer **For: Commissioner**

Date..... Date.....

Refund / Rebate of Dalasis.....and Bututs.....
Received this day ofin.....
Payment of the above claim
Recipient

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

CLAIM FOR A REFUND OR EXCISE DUTY PAID ON SPIRITS IN ERROR

(In Duplicate)

I / We..... hereby apply for refund of excise duty in amount of Dalasis and Bututs in respect of under-mentioned spirits on which duty has paid in error.

CARTONS		Bulk Litres	Proof Strength	Proof Litres	Period of Distillation
Numbers any Type	Marks and Numbers				

I / we hereby certify that the above particulars are true, that the full excise duty on the above- mention spirit was paid on 20..... and that the circumstances under which such duty was paid in error are.....

.....

.....

Place.....

Claimant

Date.....

Checked and found correct

Refund Authorized

.....
Proper Officer

.....
For: Commissioner

Date.....

Date.....

Refundand Bututs.....

Received this day of in.....

Payment of the above claim.

.....
Recipient

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

CLAIM FOR A REFUND OF EXCISE DUTY PAID ON GOODS OTHER THAN SPIRIT IN ERROR

(In Duplicate)

I / We hereby apply for refund of excise duty in amount of Dalasis and Bututs in respect of under-mentioned excisable goods which duty has paid in error.

PARTICULARS OF GOODS

Table with columns: Marks and Numbers, Numbers and Description, Description of goods, Quantity, Other, Particulars

I / We hereby certify that the above particulars are true, and that the full excise duty on the above-mentioned goods was paid on

Place20..... Claimant

Date.....20.....

Checked and found correct Relevant documents noted

Refund Authorized

Proper Officer

For: Commissioner

Date.....

Date.....

Refund of.....and Bututs.....

Received this day of20..... payment of the above claim.

Date20.....

Recipient

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

BOND FOR THE PAYMENT OF EXCISE DUTIES

I / we of
and of

hereby acknowledge that I bond to the Commissioner of Customs and Excise in the sum of Dalasis to be paid to the Commissioner of Customs and Excise for which payment I/we bind myself / ourselves jointly and severally and also my/our heirs, executors,

Dated this day of 20

WHEREAS the above named has/have been granted a license to manufacture excisable goods and whereas the above named is/are required to pay the excise duty thereon in accordance with the provisions of the Customs Excise Laws not later than the twenty-first of the month next succeeding that in which the duty becomes due.

Now the condition of this obligation is such that if the above-named shall pay the full duties due or charged within that time then this obligation shall be void but otherwise shall be and remain in full force.

Signed, Seal and Delivered by

The above name
in the presence of
of

The above name
in the presence of
of



Approved:

.....
For: Commissioner of Customs

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

BOND FOR THE PAYMENT OF EXCISE DUTIES OB BEER TRANSFERRED IN BULK

I / we of.....
and of

.....
hereby acknowledge that I bound to the Commissioner of Customs and Excise in the sum of
..... Dalasis to be paid to the Commissioner of Customs
and Excise for which payment I/we bind myself / ourselves jointly and severally and also my/our
heirs, executors,

Dated day of..... 20.....

WHEREAS the above named..... has/have
been given notice of his/her intention of transfer beer in bulk from his/their licensed premises to
other licensed premises and whereon duty and each of them.

Now the condition of this obligation is such that if that beer and every part thereof shall be
received at its destination, and if no alteration or diminution or quantity or quality (except such as
shall be accounted for to the satisfaction of the Commissioner) shall take place in that beer under
this obligation, until the receipt thereof in that other place, and proof has been produced to the
Commissioner to his satisfaction of the receipt of the beer at that other place, then this obligation
shall be void but otherwise shall be and remain in full force.

Signed, Seal and Delivered By

The above name
in the presence of.....
of.....

The above name
in the presence of.....
of.....



Approved:

.....
For: Commissioner of Customs

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

BOND FOR LICENSED MANUFACTURER/RECTIFIER/DENATURER

I / we of
and of

hereby acknowledge that I bound to the Commissioner of Customs and Excise in the sum of Dalasis to be paid to the Commissioner of Customs and Excise for which payment I/we bind myself / ourselves jointly and severally and also my/our heirs, executors, administrators and assigns each of them.

Dated this day of 20.....

WHEREAS the above named has/have been granted a license to manufacture / rectify / denature spirits and is/are required to comply with the provisions of the Customs and Excise Laws relating to the manufacture / rectification / denaturing of spirits.

Now the condition of this obligation is such that if the above named at all times complies / comply with the provisions of the Customs and Excise Laws relating to the manufacture /rectification / denaturing of spirits then this obligation shall be void, but otherwise shall be and remain in full force.

Signed, Seal and Delivered By

The above name
in the presence of
of

The above name
in the presence of
of

Approved:

.....
For: Commissioner of Customs

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

BOND FOR THE REMOVAL OF WAREHOUSE SPIRITS

I / we of
and
of

hereby acknowledge that I bound to the Commissioner of Customs and Excise in the sum of Dalasis to be paid to the Commissioner of Customs and Excise for which payment I/we bind myself / ourselves jointly and severally and also my/our heirs, executors, administrators and assigns each of them.

Dated..... day of20.....

WHEREAS the above named.....may from time to time give notice of his/their intention to remove spirits from.....distiller's warehouse atfor re-warehousing inrectifier's warehouse at.....

Now the condition of this obligation is such that if the goods and every part thereof shall be delivered into the custody of the person in charge of that rectifier's within such period as may be specified, and no alteration or diminution in the quantity or quality (except such as may be accounted for to the satisfaction of the Commissioner) shall take place in the goods or in the packages in which they have been delivered from the time of delivery thereof tounder the obligation until the delivery thereof into the custody of the person in charge of rectifier's warehouse, then this obligation shall be void, but otherwise shall be and remain in full force.

Signed, Seal and Delivered By

The above name
in the presence of.....
of.....

Witness

The above name
in the presence of.....
of.....

Witness

Approved:

.....
For: Commissioner of Customs

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

BOND FOR THE DELIVERY OF SPIRIT WITHOUT PAYMENT OF DUTY

I / we of.....
and
of
hereby acknowledge that I bound to the Commissioner of Customs and Excise in the sum of Dalasis to be paid to the Commissioner of Customs and Excise for which payment I/we bind myself / ourselves jointly and severally and also my/our heirs, executors, administrators and assigns each of them.

Dated day of..... 20.....

WHEREAS the above named..... has/have given notice to the proper officer of his /their intention to deliver spirits without payment of duty to..... for use in industrial or manufacturing process / medical, scientific or educational process /for the manufacture of specially denatured /methylated spirits in accordance with the particulars set out in Form E. 14/15 dated..... a copy of which is attached hereto.

Now the condition of this obligation is such that if those spirits and every thereof are delivered to within days of the delivery being authorized and if a receipt for the delivery is produced to the proper officer within..... days of the delivery of those spirit then this obligation shall be void, but otherwise shall be and remain in full force.

Signed, Seal and Delivered By

The above name
in the presence of.....
of.....
The above name
in the presence of.....
of.....
Approved:

.....
For: Commissioner of Customs

REPUBLIC OF THE GAMBIA

CUSTOMS & EXCISE DEPARTMENT

BOND FOR EXPORTATION / SHIPMENT OF SPIRITS AS STORES

I / we of
and
of

hereby acknowledge that I bound to the Commissioner of Customs and Excise in the sum of Dalasis to be paid to the Commissioner of Customs and Excise for which payment I/we bind myself / ourselves jointly and severally and also my/our heirs, executors, administrators and assigns each of them.

Dated day of 20

WHEREAS the above named has/have given notice of hi/their intention to remove from his/their premises at for exportation/shipment as stores the following goods, that is to say

Now the condition of this obligation is such that if the goods and every part of them shall be duty exported/shipped as stores within days of the date hereof and if no diminution in the quantity of quality (except such as shall be accounted for to the satisfaction of the Commissioner shall take in the goods from the delivery thereof to under this obligation until the exportation/shipment as store thereof and if the above named within days of the exportation/shipment as stores thereof produces to the proper officer such proof as that officer may require of the exportation/shipment as stores then this obligation shall be void, but otherwise shall be and remain in full force.

Signed, Seal and Delivered By

The above name
in the presence of.....
of.....
Witness
The above name
in the presence of.....
of.....
Witness

Approved:

.....

For: Commissioner of Customs



PRO 1A

(IN TRIPLICATE, TYPEWRITTEN)

Mission:.....

.....

Date:

To: The Chief of Protocol
Department of State for Foreign Affairs
Marina Parade
Banjul

**APPLICATION FOR AUTHORITY TO PURCHASE DUTY FREE LIQUOR AND TOBACCO BY ENTITLED
FOREIGN PERSONNEL IN THE GAMBIA**

1. Name and Title of Consignee:
-
-
2. Name and Address of Clearing Agent:
-
-
3. Quantity required:
 - (a) Spirits:
 - (b) Wines:
 - (c) Beers:
 - (d) Tobacco:

NOTE: If the consignee is the Mission or Organisation, this application must be signed by the Head of the Mission or Organization.

4. My last application was on
- (date)
5. Seal of Mission:
6. Signature of Authorized Diplomatic Officer
-
7. Full Name and Designation:
-
-

DEPARTMENT OF STATE FOR FOREIGN AFFAIRS
.....
Signature of Authorized Officer

	 Name
FOR THE USE OF CUSTOMS AND EXCISE		
Date:	Duty Free Entry No: of 20..... Officer's Signature

NOTE: Original, Duplicate and Triplicate to Protocol Officer. Thereafter, Duplicate and Triplicate to support Customs Entry lodged by applicant. Duplicate for retention by Customs. Triplicate (stamped with Customs Release date) returned by Customs direct to Protocol.

IMPORTANT (see conditions overleaf)



PRO 1B

(IN TRIPLICATE, TYPEWRITTEN)

Mission:.....

.....

Date:

To: The Chief of Protocol
Department of State for Foreign Affairs
Marina Parade
Banjul

APPLICATION FOR AUTHORITY TO PURCHASE OR IMPORT DUTY FREE GOODS (EXCEPT LIQUOR, TOBACCO) BY ENTITLED FOREIGN PERSONNEL IN THE GAMBIA

1. Name and Title of Consignee:
2. Name and Address of Clearing Agent:
3. Description of Merchandise (including name and number of bonded warehouse, if applicable. Number of Bill of Lading/Air Consignment Note/Post Parcel, etc.).
.....
4. Name of carrier (if imported directly from abroad)
5. Port of clearance:
6. Seal of Mission:
7. Signature of Authorized Diplomatic Officer
.....
8. Full Name and Designation:
.....

DEPARTMENT OF STATE FOR FOREIGN AFFAIRS
.....
Signature of Authorized Officer
.....
Name in Full

FOR THE USE OF CUSTOMS AND EXCISE

Duty Free Entry No:

Date: of 20.....
 Officer's Signature

NOTE: Original, Duplicate and Triplicate to Protocol Officer. Thereafter, Duplicate and Triplicate to support Customs Entry lodged by applicant. Duplicate for retention by Customs. Triplicate (stamped with Customs Release date) returned by Customs direct to Protocol.

IMPORTANT (see conditions overleaf)

GAMBIA REVENUE AUTHORITY

FORM NO. F.119

CUSTOMS & EXCISE DEPARTMENT

ORIGINAL
DUPLICATE

CARGO RECEIPT

Ship's Name: Rotation No. and Date:

Entry No: of B/L No.:

Ref. No.:

To the Officer in Charge:

The following goods have been released to

For removal to

Marks and numbers	Number and description of packages

Date and time of release or despatch

Date and time of release or goods

.....

Signature of Officer:

Signature of Officer:

Date Stamp

Date Stamp



DA1
TRIPLICATE
(SERIAL NO.)

Name of Aid Agency:

.....

.....

P. O. Box:

Date:

*The Commissioner of Customs & Excise
No. 78 Revenue House
Liberation Avenue
Banjul

Or

*The Commissioner of Domestic Taxes
No. 78 Revenue House
Liberation Avenue
Banjul

Thro
The Permanent Secretary
Department of State for Finance & Economic Affairs
The Quadrangle
Banjul

**APPLICATION TO PURCHASE OR IMPORT EQUIPMENT/MATERIALS/MOTOR
VEHICLES/GOODS/SERVICES FOR PROJECTS OR PROJECT PERSONNEL ON A DUTY AND SALES
TAX FREE BASIS**

1. Title of Project Agreement/Exchange of Notes:
 - i. Quote article and or section giving exemption
 - ii. Date of Agreement/Exchange of Notes, etc.
2. Name of Project:
3. Name of Consignee:
4. Description of items being locally purchased/imported:
.....
(if space is not enough, attach separate sheet)
5. Bill of Lading/Airway Bill/Invoice No./Log Book No.:
6. Name of Carrier:
7. Port of Entry:
8. Name of Local Supplier:
9. Sales Tax Registration No.:

- 10. Full Name of the Applicant and Designation:
- 11. Signature:
- 12. Official Stamp:.....

***Delete whichever is not applicable.**

- 13. Implementing Department of State/Agency:
- Recommended/Not Recommended:
- Full Name:
- Designation:
- Signature of Authorized Officer and Official Stamp:
- Date:

DEPARTMENT OF STATE FOR FINANCE & ECONOMIC AFFAIRS

- 14. Recommended/Not Recommended:
- Signature:
- Full Name: Date:

AUTHORIZATION

- 15. Approved/Not Approved:
- Signature of Authorized Officer:
- Full Name:
- Designation: Date:

SALES TAX DEPARTMENT

- 16. Remarks:
- Sales Tax Free Purchase Approved:
- Full Name:
- Designation:
- Signature of Authorized Officer:
- Sales Tax Free Entry No.:
- Date:

CUSTOMS & EXCISE DEPARTMENT (HEAD OFFICE)

- 17. Remarks:
- Approved/Not Approved:
- Signature of Authorized Officer:
- Full Name:
- Designation: Date:

CUSTOMS & EXCISE DEPARTMENT (PORT OF ENTRY)

- 18. Signature of Officer releasing goods:
- Duty Free Entry No.:

Full Name:

Designation: Date:

Original, Duplicate to Customs or Domestic Taxes Departments, Triplicate to Applicant and Quadruplicate to DoSFEA

IMPORTANT: This application is submitted on the following conditions:

1. This application to clear imported/purchased goods duty free is not transferable.
2. The goods cleared under this application are for specific use as indicated in the project agreement.
3. Goods cleared duty free shall not be lent, sold, pledged, hired, given away, exchanged or other wise disposed of without prior written permission of The Gambia Revenue Authority. Applications for this permission shall be made through the Department of State for Finance & Economic Affairs.
4. This is an accountable document. It should not be made available to unauthorized persons. If any copy is lost, this fact should immediately be reported to the DoSFEA with an explanation of the circumstances occasioning the loss.

MADE THIS 10TH DAY OF JULY 2013.

**HON. ABDOU KOLLEY
MINISTER OF FINANCE AND ECONOMIC AFFAIRS**