



# DUTY WAIVER POLICY

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Revenue and Tax Policy Directorate

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## INTRODUCTION

As duty exemptions are designed to achieve specific social and/or economic development needs, their implications on revenue mobilization must be based on cost-benefit considerations to ensure that these exemptions are only granted when necessary.

Recently, duty exemptions have increasingly put pressures on domestic resource mobilization across the continent; The Gambia being no exception. These exemptions, if not well managed, will compromise the achievement of SDGs target on resource mobilization and the realization of our ECOWAS regional tax-to-GDP benchmark ratio of 15 percent. The coming into force of the Africa Continental Free Trade Area (AfCFTA) has made it more compelling to develop policies and guidelines that will preserve the tax base and enhance tax yields and tax efficiency across the region.

In The Gambia, duty exemptions reached D2.3 billion in 2022 (2.0 percent of GDP), with a tax to GDP ratio at 11.1 percent. Significant policy and administrative efforts are required to speed up the attainment of the 15 percent tax to GDP ratio minimum required to achieve the Sustainable Development Goals and Africa 2063 agenda.

Duty exemptions pose serious revenue challenges to most sub-Saharan economies and as such a policy to guide and ensure duty exemptions does not only lead to revenue loss but also support domestic resource mobilization through the mainstreaming of compliance management of high-risk tax heads in the duty waiver application process. This will be critical to our DRM objectives. Recent internal audit indicates the limitations of the existing process that could exacerbate revenue loss due to lack of a clear policy guiding the application, processing, and monitoring of waivers. To this end, the Directorate considers it critical to develop this policy to address the existing limitations and better guide the process for effective public financial management, accountability and transparency, whilst ensuring tax compliance.

## RATIONALE

The purpose of this policy is to provide more structured guidance on the administration, monitoring, and reporting of duty exemptions to ensure that exemptions are expediently and diligently processed, taking into consideration the revenue risk associated to the various categories of applicants. In doing so, the Duty exemption policy will consequentially reduce leakages, enhance domestic resource

mobilization, create transparency and accountability in economic management and minimize abuse or misuse of duty exemptions. It will further hold sponsoring Ministries, Departments and Agencies (MDAs) more accountable in the process of administering duty exemptions as the first point of entry to the process. This policy also intends to leverage the duty waiver application process as an instrument of compliance enforcement on CIT, VAT, withholding tax, PAYE, rental Income tax, etc. This policy will effectively complement the efforts of the new Rental Income Tax Unit created at the GRA through a common data sharing platform on rental income from applicants, thus improving data availability and quality through third-party data matching.

## LEGAL AND REGULATORY FRAMEWORK

### DOMESTIC TAX LAWS

The Customs and Excise Act 2010, Section 190 (1), (2) and (3) provides for the remission of duty by the Honourable Minister of Finance and Economic Affairs (hereafter “the Minister”) under specified conditions and guidance. Similarly, the Third Schedule of the same Customs and Excise Act 2010 also provides for Special Exemptions, General Exemptions and Special Duty Rates as specified in Parts A, B and C of the said Act, respectively.

In addition, the Gambia Investment and Export Promotion Agency Act 2015 also provides for duty exemptions on investment for holders of special Investment certificates, domestic investment certificates and export processing zone licenses. Under the provisions of domestic tax laws, all tax concessions/exemptions are required to follow specific legal procedures for such exemptions to take effect. Most often than not, exemptions granted in government concessions/contracts relating to both duties and income tax are granted without the legally laid down procedures being followed. Where these legal requirements are not followed, all exemptions are considered null and void.

Therefore, tax concessions in government contracts shall only have the force of law when they follow the due procedure process- ratified by the National Assembly in the case of income tax or in the case of remission of duty prior approval is granted by the Minister.

## INTERNATIONAL LAWS/AGREEMENTS

International conventions and/or agreements as ratified by the Government of The Gambia also provide for the granting of duty exemptions under specified conditions. These conventions and agreements can be UN conventions, General condition of Multilateral organizations, financing agreements and double taxation agreements, etc.

## ELIGIBILITY

The granting of duty exemptions is generally guided by existing legal frameworks ranging from domestic laws<sup>1</sup>, regulations<sup>2</sup>, international conventions<sup>3</sup>, and agreements<sup>4</sup> to determine eligibility of applicants. Therefore, only applications meeting the minimum requirements relating to the above legal instruments shall be eligible for exemption.

Eligibility will be determined based on applicants meeting the criteria for diplomatic institutions covered by the Vienna Conventions and other allowable conventions; Charitable institutions/organizations registered with the Ministry of Justice and/or Ministry of Lands and Regional Government; Government projects funded by development partners/donors supported by ratified agreements, general conditions; Returning Staff from Gambian Missions<sup>5</sup> abroad as provided by the Customs and Excise Act 2010 and Foreign Service Regulations; and any other legislated/ratified legal instruments which grant eligibility for exemptions.

## RESPONSIBILITIES OF MDAS

MDAs sponsoring applications for duty exemption shall have the responsibility to screen and review applications as per the application guidelines provided to MDAs, thus serving as the first line of scrutiny

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<sup>1</sup> *Customs and Excise Act 2010, Income and Value Added Tax Act 2012, Renewable Energy Act 2013, Central Bank Act 2018 etc.*

<sup>2</sup> *Foreign Service Regulations*

<sup>3</sup> *Vienna Convention 1961, General Conditions of Multilateral Institutions/Agencies*

<sup>4</sup> *Ratified Financing Agreements, Double Taxation Agreements, and other Instruments etc.*

<sup>5</sup> *This covers only Gambian Embassies and High Commissions Abroad*

in the process. At their level, they should ascertain if the applicant is eligible based on the prescribed eligibility criteria in the guidelines and either return the application to the applicant, request for additional supporting documents and/or forward to the Ministry of Finance and Economic Affairs along with a cover letter for processing.

## RESPONSIBILITIES OF CLEARING AGENTS

Clearing agents are required to build a Custom declaration to be submitted to the Customs and Excise Department of the Gambia Revenue Authority (GRA). This declaration will be supported by all information that informs the assessment of the taxes and duties attached to the shipment.

## RESPONSIBILITIES OF GRA

The GRA Customs and Excise Department is responsible for reviewing, verifying, and validating the Custom declaration/entry list and assessment of taxes filed by the applicant's clearing agent. The goods must be kept under Customs control pending clearance.

## PRESERVING THE TAX BASE USING DUTY WAIVER

Whilst duty exemptions contribute to the base erosion of taxes, the application process can effectively be used to preserve the domestic tax base through an in-built structured tax compliance management on VAT, CIT, withholding tax, PAYE and rental income tax.

## ENFORCEMENT OF WITHHOLDING TAX COMPLIANCE

As provided for by Section 89 and 92 of the Income and Value Added Tax Act 2012, applicants for duty waivers shall be required to prove compliance with withholding tax as a precondition for the processing of all applications. This will also ensure that donor funds are not only a source of infrastructure development but also serve the purpose of resource mobilization on the income earned and sourced in The Gambia by foreign and local contractors/service providers employed by donor funded projects. This will effectively safeguard the base on income earned and sourced in the Gambia on donor funded projects.

## ENFORCEMENT OF RENTAL INCOME TAX COMPLIANCE

The full potential of rental income tax is still yet to be realized and more so for high value properties rented by diplomatic missions and other international agencies. Furthermore, the construction sector has witnessed an average real growth of about 20 percent, yet rental income tax only grew by 12.7 percent over the period 2021 to 2022. This growth disparity suggests a large compliance gap that can partly be addressed by leveraging on the duty waiver application process.

To address these compliance challenges stemming from lack of data and information on rental income, this policy shall require all duty waiver applicants to submit data on rented properties where applicable, as specified in the revised duty waiver guidelines and application forms.

Effectively, this policy as an instrument of compliance management, shall require all duty waiver applicants to prove full compliance with their tax obligations as a standard requirement for the processing of applications for exemptions.

## ENFORCEMENT OF CIT, VAT AND PAYE COMPLIANCE

The current system of the duty waiver process has not featured the responsibility of applicants on their tax obligations—especially for income taxes such as Pay-As-You Earn (PAYE), Corporate Income Tax (CIT) and Expatriate Quota tax. As a result, up until recently, applicants benefited from duty exemptions without compliance with the payment of these taxes (funds held in trust on behalf of government). Therefore, to resolve non-compliance on such taxes—especially for donor funded projects/concessionaires who constitute a major portion of duty exemptions— the application process will feature the enforcement of these items as a standard requirement in the eligibility criteria. This is reinforced by a Cabinet Conclusion which stressed that companies owing taxes must not be awarded Government contracts or projects, and that strict compliance measures shall be enforced to support domestic resource mobilization.

## FAST-TRACK APPLICATION REGIME

The upgrade of the Asycuda ++ to AsycudaWorld comes with significant enhancements, which, for the most part, are time-defined. Therefore, all Custom related processes will require structural changes in their processes to align to the overall objective of speedy trade facilitation, reduction of port congestion, and reinforcement of business confidence in the port of Banjul. To keep up with this digital



transformation, a change in the application process for duty waivers, underpinned by a policy to guide the institutional and administrative arrangement will significantly contribute to this important objective.

To this end, applications which do not require any form of discretion by the Minister, as defined in laws/conventions, general conditions<sup>6</sup> and ratified financing agreements will be classified under a special application regime referred to the ***Fast-Track Application Regime***. Thus, applications fulfilling the standard requirements under this regime will be processed through a fast-track application process to avoid delays in the processing and streamline trade and Custom processes. This special application regime will include Diplomatic Missions covered by the Vienna Convention 1961; Donor Funded Projects-as specified in ratified Financing Agreements; returning Gambian staff from Missions abroad; and General Conditions of multilateral institutions/agencies. These applicants will therefore be classified under the special application regime and will be processed through the fast-track application window. This fast-track window will allow applicants meeting the standard application requirements to be reviewed and approved at the Committee level to shorten the processing time and reduce the administrative bottlenecks.

Hence, only applications requiring the discretion of the Minister as per Section 190 of the Customs and Excise Act 2010 and any other application outside the special application regime will be subject to the consideration and approval of the Minister as required by law.

## DUTY AND APPLICATION FEE EXEMPTIONS

### PURCHASE OF GOVERNMENT VEHICLES

To reduce the cost burden on Government when making purchases of vehicles, a Cabinet Conclusion was reached that these purchases will be made free of duties and import VAT. However, in line with the IVAT Act 2012, exemptions on such purchases will affect import VAT only, the Act does not grant the Ministry the latitude to grant waivers on domestic VAT.

The Conclusion also indicates the need for specific guidelines to guide its implementation to safeguard it from abuse. These guidelines will support the implementation of the Cabinet decision with well defined eligibility criteria and checklists for MDAs to benefit from these exemptions. The guidelines and

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<sup>6</sup> *General Conditions of Multilateral agencies/organizations*

eligibility criteria shall be provided as an annex to the policy to ensure that the policy is implemented as intended and value for money is realized. It will also provide clear guidance for government suppliers of vehicles on the scope, and support trade facilitation for business operators.

In the same vein, application forms for duty waiver for all MDAs shall be at zero cost to the applicant, so long as the applicant remains funded through the central Government budget and/or is a Subvented Agency of Government.

## SPECIAL CASES

Special exemptions from application fees can be provided on a case-by-case basis through a decision of the Duty Waiver committee after the applicant has sufficiently demonstrated the need for such.

## AMENDMENT OR REJECTION OF AN APPLICATION

The request for a duty waiver shall be rejected if:

- i. there is no provision in the tax laws to grant such request;
- ii. MoFEA has reason to believe that the request was made based on inaccurate or erroneous information; or
- iii. the application does not meet or conform to the administrative guidelines.

The applicant may have the right to an appeal process only if there is a material change in the supporting documents to the application in the event of which the Ministry shall write a letter to the applicant requesting that the necessary amendments be submitted within five (5) working days.

## NEW DUTY WAIVER FORMS

To factor in the enhanced compliance measures, new duty waiver forms have been developed to be launched alongside this policy. The development of new duty waiver forms is a crucial step in bolstering our compliance measures. These forms will play a vital role in offering the Directorate a deeper insight into both applicants and their affiliates. This is anticipated to significantly aid in enforcement, improve compliance, and enable data collection for policy formulation.

## STAKEHOLDER ENGAGEMENT

This policy has been subjected to two layers of stakeholder review and consultations. First critical stakeholders such as the Gambia Revenue Authority, Ministry of Trade, Regional Integration and Employment and MoFEA converged to review the policy. The final layer of consultations with the wider MDAs was conducted through a day long workshop organized by the Ministry of Finance and Economic Affairs at Ocean Bay Hotel. The workshop was well attended by MDAs to review and validate the Policy for implementation. The revised guidelines and application forms will be an integral part of this policy on the administration, processing, and monitoring of duty waivers.

## ANNEX 1: REVISED DUTY WAIVER APPLICATION GUIDELINES

### WHO IS ELIGIBLE FOR TAX EXEMPTION?

#### I RETURNING DIPLOMATS POSTED AT GAMBIAN EMBASSIES ABROAD (FOREIGN SERVICE RULES, 2002/17)

- Diplomats posted at Gambian Embassies abroad who have completed their service assignments and are being recalled, are eligible for waivers to ship their personal effects. *(This does not include staff of the World Bank, International Monetary Fund & other International Organizations)*
  - The head of mission is eligible for one 40ft container of personal effects and one personal vehicle.
  - All other staff are entitled to one 20ft container and one personal vehicle.
  - The port of origin of the container and vehicle must be the applicant's country of assignment.

#### II DIPLOMATIC MISSIONS

- Diplomatic missions in The Gambia - based on the Vienna Convention on Diplomatic Relations 1961; the Vienna Convention on Diplomatic Relations and Optional Protocols on Disputes 1964; and on the principle of diplomatic reciprocity.
  - This applies to all purchases and imports meant for official use.
  - The Heads and Deputy Heads of mission are eligible to apply for a tax exemption and duty waiver on one vehicle meant for their personal use.
- **Note: VAT is NOT exempted but is refundable at the GRA, eligible applicants are required to retain receipts of purchases and go through the normal VAT refund process.**

#### III NGOS AND CHARITABLE ORGANIZATIONS

Registered NGOs under NGO Affairs at the Ministry of Lands and Regional Government and Charitable organizations registered with the Ministry of Justice operating within The Gambia, registered.

This applies to:

- Goods imported for charitable purposes or for the use of non-profit organizations.

- Goods received from abroad as gifts for charitable purposes (i.e. to non-profit entities only).

#### IV RELIGIOUS & EDUCATIONAL ORGANIZATIONS

Religious or educational organizations carrying out activities solely within their mandate.

- This applies to items imported or bought by religious/educational organizations for charitable/educational purposes.

#### V GOVERNMENT PROJECTS

Projects being implemented on behalf of the Government for national development.

##### A) DONOR FUNDED PROJECTS

This applies to goods/materials being imported for use in the implementation of donor-funded projects of the Government.

##### B) CONCESSION CONTRACTS

This applies to goods/materials being imported for use in the implementation of projects under concession contracts between the Government and partners.

**Note:** *Waiver of taxes and duties will only apply if they are specified in the **ratified** financing agreements of the projects or signed concession contracts as long as they are aligned with the tax laws or have been approved by the National Assembly.*

#### VI CAPITAL EQUIPMENT FOR FIRST TIME INVESTORS

Registered private business start-ups operating within The Gambia, importing capital equipment for initial investment.

- This applies to Capital goods, Plant and Machinery imported/bought for use as the initial investment into the facility.

### DUTY WAIVER APPLICATION

#### 1. THE PROCESS

1. Confirm eligibility by checking the [eligibility criteria](#) provided on the MOFEA website or through your line Ministry.

2. Identify your line Ministry based on your scope of activities.
3. Write to your line Ministry requesting for Tax Exemption submitting all required documents based on the [checklist](#) provided on the MoFEA website.
4. Obtain Duty Exemption Form from the Records office at MoFEA.
5. Fill out application form with the [instructions](#) provided on the MoFEA website.
6. Submit [payment](#) at the MoFEA Accounts office.
7. Submit **receipt of payment, application form, and all supporting documents** to MoFEA Records office.

## 2. REQUIRED SUPPORTING DOCUMENTS

The following documents are required to be attached to the Tax Exemption applications. Not submitting all necessary documents will result in delays in the processing of your application:

### I. RETURNING DIPLOMATS POSTED AT GAMBIAN EMBASSIES ABROAD (FOREIGN SERVICE RULES, 2002/17)

1. Duty waiver request letter from the applicant addressed to Line Ministry
2. Cover letter from Line Ministry
3. Copy of appointment letter by the Government of The Gambia
4. Duly completed exemption form and receipt from MoFEA (***application will not be processed without payment***)
5. Copy of diplomatic passport
6. Bill of lading/Airway Bill for imported items
7. Custom Entry
8. Packing list (*list of materials that fit the purpose of the duty waiver request*)

**Note:** MoFEA **WILL NOT** process your application if the port of origin of the container and/or vehicle is not the same as the country of assignment.

### II. DIPLOMATIC MISSIONS

1. Duty waiver request letter from the applicant addressed to Line Ministry
2. Cover letter from Line Ministry
3. Duly completed exemption form and receipt from MoFEA (***application will not be processed without payment***)

4. Bill of lading/Airway Bill for imported items
5. Custom Entry
6. Fuel consumption plan (*broken down into quarterly*) if requesting for fuel.
7. Invoices for purchases of all materials, equipment, and fuel
8. Packing list (*list of materials that fit the purpose of the duty waiver request*)

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### III. RELIGIOUS & EDUCATIONAL ORGANIZATIONS

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1. Letter from the applicant to Line Ministry
2. Cover letter from Line Ministry
3. Duly completed exemption form and receipt from MoFEA (***application will not be processed without payment***)
4. Donation Certificate/letter and Gift Certificate/letter if items are donated or gifted.
5. Bill of lading/Airway Bill for imported items
6. Custom Entry
7. Packing list (list of materials that fit the purpose of the duty waiver request)
8. Invoices for purchases of all materials or equipment
9. List of beneficiaries and contact details

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### IV. DONOR FUNDED PROJECTS

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1. Letter from the applicant to Line Ministry
2. Cover letter from Line Ministry
3. Duly completed exemption form and receipt from MoFEA (***application will not be processed without payment***)
4. Bill of lading/Airway Bill for imported items
5. Custom Entry
6. Packing list (list of materials that fit the purpose of the duty waiver request)
7. Invoices for purchases of all materials, equipment, and fuel
8. Fuel consumption plan (broken down into quarterly) if requesting for fuel.
9. Signed contract document and financing agreement highlighting sections of exemption.
10. Bill of Quantity of items listed in the contract (*No Tax Exemption will be granted to Donor Funded Projects without the Bill of Quantities*).

**Note: MoFEA will *NOT HONOUR* any tax exemption agreements entered between MDAs and other parties without the prior review and written approval by the Ministry of Finance and Economic Affairs”.**

#### V. CAPITAL EQUIPMENT FOR FIRST TIME INVESTORS

1. Letter from the applicant to Line Ministry
2. Cover letter from Line Ministry
3. Duly completed exemption form and receipt from MoFEA (application will not be processed without payment)
4. Investment plan
5. A well-structured business plan
6. Employment figures
7. Cost structure per unit
8. Bill of lading/Airway Bill for imported items
9. Custom Entry
10. Packing list (list of materials that fit the purpose of the duty waiver request)
11. Invoices for purchases of all materials and equipment

#### 3. DUTY WAIVER APPLICATION FEES

Category	Fee
<ul style="list-style-type: none"> <li>• Government Projects</li> <li>• NGOs</li> <li>• Religious/Educational Organizations</li> <li>• Capital Equipment for First Time Investors</li> </ul>	D15,000
Diplomatic Missions (Embassies/UN Agencies)	D10,000
Returning Diplomats	D5,000

#### 4. PROCESSING TIME

The Tax Expenditure Committee meets **every Wednesday** to review applications. The processing time of applications is typically **two weeks**. Missing documentation can cause delays in the processing of applications so please ensure you review the checklist and submit accordingly. Additionally, kindly



provide a phone number/email that you can easily be reached on to facilitate follow up in the case of missing documentation.

## 5. DUTY WAIVER FORM MANUAL

- Number 1 should be filled by the applicant. (**Contact details must be filled out clearly to ensure that necessary follow-ups can be made during processing**)
- Number 2 should be filled, signed, and stamped by the Line Ministry
- Numbers 3, 4, 5 and 6 should be filled, signed, and stamped by the Gambia Revenue Authority (GRA) (**attachments MUST be made for the application to be processed**).
- Number 7 should be signed and stamped by the applicant.
- Number 8 should be signed and stamped by the Ministry of Finance after approval has been granted.

## ANNEX 2: CUSTOMS AND EXCISE ACT 2010 THIRD SCHEDULE

### PART A - SPECIAL EXEMPTIONS

#### AID AGENCIES

Household and personal effects of any kind imported by entitled personnel or their dependents, including one motor vehicle imported or purchased by them prior to clearance through Customs, within ninety days of their first arrival in The Gambia or such longer period, not exceeding three hundred and sixty days from the date of arrival as may be approved by the Minister in specific cases, where the entitled personnel have not been granted an exemption under Item 4(3) of Part A, or Item 5(3) of Part B of the Schedule:

Provided that the exemption under this paragraph shall not apply:

- i. to entitled personnel who may have arrived for a new contract for a term of not less than two years notwithstanding their previous residential status in The Gambia while in execution of another aid project;
- ii. only once every four years where there is an on-going project;
- iii. to an additional motor vehicle where there is a bilateral agreement between the Government and an aid agency entered into prior to the commencement of the agreement;
- iv. one motor vehicle which the Commissioner General is satisfied is imported as a replacement for another motor vehicle originally imported under Paragraph (1) and which has been written off due to accident, fire or theft, subject to the Minister's written approval of such importation:

Provided that customs duty shall be payable at the appropriate rate if the written off motor vehicle is disposed of locally.

## CHARITABLE INSTITUTIONS

1. GOODS, BEING BONA FIDE GIFTS (EXCLUDING OFFICE EQUIPMENT, STATIONERY, AND OFFICE FURNITURE):
  - a. which the Commissioner General is satisfied are imported by or consigned to charitable organizations registered as such or which are exempted from registration, by the Registrar of Companies of the Companies Act and approved by the Director of Social Welfare for free distribution to poor and needy persons or for use in medical treatment or rehabilitation work in their institutions provided that the Minister has given its approval in writing where the duty exceeds D50,000.
  - b. consigned to imported by any organization if the Commissioner General is satisfied that they are for free donation to charitable organizations registered as such or which are exempted from registration, by the Registrar of Companies of the Companies Act and approved by the Commissioner of Social Services for free distribution to poor and needy persons or for use in medical treatment or rehabilitation work in their institutions provided that the Minister has given its approval in writing where the duty exceeds D50,000
  - c. including equipment, passenger motor vehicles, vessels and aircraft, (excluding passenger motor vehicles of a seating capacity of up to twenty-six persons) consigned to or imported by any organization, if the Commissioner General is satisfied that they are for free donation

to charitable organizations registered as such by the Registrar of Companies of the Companies Act and are approved by the Director of Social Welfare for use by the charitable organization in medical treatment, educational, religious or rehabilitation work provided that the Minister has given its approval in writing where the duty exceeds D200,000 provided that the Commissioner General shall make quarterly returns of all exemptions granted under this paragraph.

2.
  - a. Goods consigned to The Gambia Red Cross for free distribution in relief work, subject to such limitations and conditions as the Commissioner General may impose; and
  - b. Equipment, motor vehicle and aircraft donated or purchased for alleviation of hardship or disaster, subject to such limitations and conditions as the Commissioner General may impose, provided the Minister has given its approval in writing where the duty exceeds D200,000.
3. Articles of equipment not intended for resale and not including consumable stores or provisions, for use by the Missions to Seamen or other similar organizations approved for the purpose of this paragraph by the Minister subject to such limitations and conditions as the Commissioner General may impose.

#### RELIGIOUS BODIES

Altar bread, communion wafers and sacramental wine and other goods used for worshiping, imported or purchased by, or for presentation to any religious body for use in the conduct of religious services.

#### RETURNING GAMBIA FOREIGN MISSIONS PERSONNEL

One personal motor vehicle (excluding buses and minibuses of seating capacity of more than 13 passengers and load carrying vehicles of a load carrying capacity exceeding two tonnes), imported by officer returning from a posting in The Gambia's missions abroad or by his spouse and which is not exempted from duty under Item 8(4) of Part A of this Schedule:

Provided that the exemption under this item shall not apply:

- a. where the officer is recalled by the Government before he completes his normal tour of duty;

- b. where, in the case of an officer's spouse, the spouse had accompanied the officer in the foreign mission and is returning with the officer;
- c. to an officer who has been recalled for re-posting to another mission outside The Gambia;
- d. if the officer or the spouse has either enjoyed a similar privilege within the previous four years from the date of importation or has imported a motor vehicle free of duty under 8(4) of Part A of this Schedule, within the two years immediately before his arrival;
- e. where the vehicle is imported within ninety days of the date of arrival of the officer or spouse or such longer period not exceeding three hundred and sixty-five days from such arrival as the Commissioner General may allow.

#### EQUIPMENT FOR REHABILITATION OF ELECTRICAL POWER GENERATION EQUIPMENT

Equipment and parts for the rehabilitation of Electrical Power Generator and related equipment imported on the recommendation of the Minister responsible for Energy, such quantities and on such condition as the Commissioner General may verify.

#### PART B – GENERAL EXEMPTION

##### DECEASED PERSONS' EFFECTS

Used personal effects, subject to such limitations as the Commissioner General may impose, which are not for resale and have been the property of a deceased person and have been inherited or bequeathed to the person to whom they are consigned.

#### PART C - SPECIAL DUTY RATE

##### GOODS LIABLE TO FREE RATE OF DUTY

###### 1. Capital Goods, Plant and Machinery for Investment

Capital goods, plant and machinery (excluding motor vehicles, office furniture, typewriters, copying equipment, stationery, kitchenware, crockery, liners, draperies, carpets, safes, refrigerators and raw materials) pursuant to such conditions and limitations as may be prescribed in regulations, subject to written approval by the Minister.

## **2. Cold Storage Equipment and Refrigerated Goods Transport Vehicles**

Cold storage equipment and refrigerated goods transport vehicles, imported or purchased before clearance through the Customs by farmers, upon the written recommendation of the Director of Agriculture in such quantities as the Commissioner General may allow, subject to written approval of the Minister.

**ANNEX 4: REVISED DUTY WAIVER APPLICATION FORMS**

**1. DIPLOMATIC MISSIONS, AGENCIES AND ORGANIZATIONS**

<p><b>1. BENEFICIARY DETAILS</b></p> <p>NAME: .....</p> <p>TELEPHONE: .....</p> <p>EMAIL: .....</p> <p>TIN: .....</p>	<p><b>2. LINE MINISTRY DETAILS</b></p> <p>NAME: .....</p> <p>.....</p> <p>(Signature &amp; Stamp of Line Ministry)</p>
<p><b>3. DESCRIPTION OF GOODS</b></p> <p>Item(s).....</p> <p>Quantity/No. of Packages.....</p> <p>Bill of Lading/Airway Bill Number <i>(Please attach Bill)</i></p> <p>.....</p>	<p><b>4. CIF Value</b></p> <p>GMD.....</p> <p><i>(Please Attach Invoice)</i></p>
<p><b>5. TOTAL CALCULATED TAX:</b> .....</p> <p>Duty.....</p> <p>Excise Duty.....</p> <p>VAT .....</p> <p>Processing Fees .....</p> <p>Others.....</p> <p><i>Note to GRA: only prepare valuation on the taxes applicable</i></p>	<p><b>6. VERIFIED BY CUSTOMS AUTHORITY</b></p> <p>.....</p> <p>(GRA Signature and Stamp)</p> <p><b>NAME &amp; POSITION OF VALUATION OFFICER</b></p> <p>.....</p> <p><b>NAME &amp; POSITION OF CERTIFYING OFFICER</b></p> <p>.....</p>
<p><b>7. DECLARANT: I/WE THE UNDERSIGNED, HEREBY DECLARE THE ABOVE PARTICULARS TO BE TRUE. IN THE EVENT THE GOODS ARE USED FOR ANOTHER PURPOSE OTHER THAN WHAT IS STATED ABOVE I/WE COMMIT MYSELF/OURSELVES TO THE PAYMENT OF ALL DUTIES, CHARGES AND PENALTIES.</b></p> <p>.....</p> <p>(Beneficiary Signature and Stamp)</p>	<p><b>8. SIGNATURE &amp; STAMP OF APPROVING AUTHORITY</b></p> <p>.....</p> <p>(Ministry of Finance &amp; Economic Affairs)</p>

**PART (A). RENTAL**

Are you renting your Office Premises, Residences and/or others? <i>(Please select applicable)</i>	YES	NO
If yes, please provide the following:		
Name of landlord (Property owner)		
Address of Landlord		
Tax Identification Number (TIN) of Landlord		
Date rental contract signed		
Contract amount		
Contract duration		
Purpose of Rent <i>(Please select applicable)</i> :	(i) Office Premises (ii) Residential (iii) Other <i>(please specify)</i> .....	

**PART (B). WITHHOLDING TAX**

What goods/services are you applying for exemption for?	
Is the supplier a Resident or a Non-Resident?	
What is the Invoice amount of the purchase/supply? <i>(Please attach Invoice)</i>	
What is amount of withholding tax? <i>(10% for resident, 15% for non-resident)</i>	
Provide evidence of withholding tax payment to GRA (i) Payment receipt to GRA <i>(Please attach)</i> (ii) Withholding tax certificate <i>(Please attach)</i>	

**2. MINISTRIES, DEPARTMENTS, AGENCIES & GOVERNMENT PROJECTS**

<p><b>1. BENEFICIARY DETAILS</b></p> <p>NAME: .....</p> <p>TELEPHONE: .....</p> <p>EMAIL: .....</p> <p>TIN: .....</p>	<p><b>2. LINE MINISTRY DETAILS</b></p> <p>NAME: .....</p> <p>.....</p> <p>(Signature &amp; Stamp of Line Ministry)</p>
<p><b>3. DESCRIPTION OF GOODS</b></p> <p>Item(s).....</p> <p>Quantity/No. of Packages.....</p> <p>Bill of Lading/Airway Bill Number <i>(Please attach Bill)</i></p> <p>.....</p>	<p><b>4. CIF Value</b></p> <p>GMD.....</p> <p><i>(Please Attach Invoice)</i></p>
<p><b>5. TOTAL CALCULATED TAX:</b> .....</p> <p>Duty.....</p> <p>Excise Duty.....</p> <p>VAT .....</p> <p>Processing Fees .....</p> <p>Others.....</p> <p><i>Note to GRA: only prepare valuation on the taxes applicable</i></p>	<p><b>6. VERIFIED BY CUSTOMS AUTHORITY</b></p> <p>.....</p> <p>(GRA Signature and Stamp)</p> <p><b>NAME &amp; POSITION OF VALUATION OFFICER</b></p> <p>.....</p> <p><b>NAME &amp; POSITION OF CERTIFYING OFFICER</b></p> <p>.....</p>
<p><b>7. DECLARANT: I/WE THE UNDERSIGNED, HEREBY DECLARE THE ABOVE PARTICULARS TO BE TRUE. IN THE EVENT THE GOODS ARE USED FOR ANOTHER PURPOSE OTHER THAN WHAT IS STATED ABOVE I/WE COMMIT MYSELF/OURSELVES TO THE PAYMENT OF ALL DUTIES, CHARGES AND PENALTIES.</b></p> <p>.....</p> <p>(Beneficiary Signature and Stamp)</p>	<p><b>8. SIGNATURE &amp; STAMP OF APPROVING AUTHORITY</b></p> <p>.....</p> <p>(Ministry of Finance &amp; Economic Affairs)</p>



**PART (A). WITHHOLDING TAX (Not applicable, if applicant relates to PART C)**

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What goods/services are you applying for exemption for?	
Is the supplier a Resident or a Non-Resident?	
What is the Invoice amount of the purchase/supply? <i>(Please attach Invoice)</i>	
What is amount of withholding tax? <i>(10% for resident, 15% for non-resident)</i>	
Provide evidence of withholding tax payment to GRA:  1. Payment receipt to GRA <i>(Please attach)</i>  2. Withholding tax certificate <i>(Please attach)</i>	

**PART (B). GOVERNMENT PROJECTS**

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**SUB-CONTRACTORS/SUPPLIERS**

Fill out current sub-contractor/supplier information below:

Name of sub-contractor/ supplier	Residency of contractor/ supplier	Address of sub- contractor/ supplier <i>(if Resident)</i>	TIN of sub-contractor/ supplier <i>(if Resident)</i>	Type of contract ( <i>goods, works, services etc.</i> )	Duration of Contract and date signed	Contract value/ amount

**Attach List of sub-contractors/suppliers**

**PART (C). RETURNING FOREIGN MISSIONS STAFF/SECURITY PERSONNEL**

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Are you returning with a vehicle? <sup>7</sup>	
If yes, please provide: i. Vehicle registration ii. Proof of ownership iii. Date of purchase	
List items on the packing list	
Have you been recalled before the completion of your normal tour of duty? <sup>8</sup> ( <i>please attach Posting/Deployment Letter</i> )	

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<sup>7</sup> The vehicle **must not** be a **commercial** vehicle (van/bus/lorry/truck)

<sup>8</sup> Please attach copy of (i) Diplomatic Passport, (ii) recall letter, (iii) copy of vehicle registration/proof of ownership

### 3. NGOs, CHARITABLE/RELIGIOUS ORGANIZATIONS & OTHERS

<p><b>1. BENEFICIARY DETAILS</b></p> <p>NAME: .....</p> <p>TELEPHONE: .....</p> <p>EMAIL: .....</p> <p>TIN: .....</p>	<p><b>2. LINE MINISTRY DETAILS</b></p> <p>NAME: .....</p> <p>.....</p> <p>(Signature &amp; Stamp of Line Ministry)</p>
<p><b>3. DESCRIPTION OF GOODS</b></p> <p>Item(s).....</p> <p>Quantity/No. of Packages.....</p> <p>Bill of Lading/Airway Bill Number <i>(Please attach Bill)</i></p> <p>.....</p>	<p><b>4. CIF Value</b></p> <p>GMD.....</p> <p><i>(Please Attach Invoice)</i></p>
<p><b>5. TOTAL CALCULATED TAX:</b> .....</p> <p>Duty.....</p> <p>Excise Duty.....</p> <p>VAT .....</p> <p>Processing Fees .....</p> <p>Others.....</p> <p><i>Note to GRA: only prepare valuation on the taxes applicable</i></p>	<p><b>6. VERIFIED BY CUSTOMS AUTHORITY</b></p> <p>.....</p> <p>(GRA Signature and Stamp)</p> <p><b>NAME &amp; POSITION OF VALUATION OFFICER</b></p> <p>.....</p> <p><b>NAME &amp; POSITION OF CERTIFYING OFFICER</b></p> <p>.....</p>
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**PART (A). RENTAL**

Are you renting your Office Premises, Residences and/or others? <i>(Please select applicable)</i>	YES	NO
If yes, please provide the following:		
Name of Landlord <i>(Property owner)</i>		
Address of Landlord		
Tax Identification Number of Landlord		
Date Rental Contract Signed		
Contract amount		
Contract duration		
Purpose of Rent <i>(Please select applicable)</i> :	(i) Office Premises (ii) Residential (iii) Other <i>(please specify)</i> .....	

**PART (B). WITHHOLDING TAX**

What goods/services are you applying for exemption for?	
Is the supplier a Resident or a Non-Resident?	
What is the Invoice amount of the purchase/supply? <i>(Please attach Invoice)</i>	
What is amount of withholding tax? <i>(10% for resident, 15% for non-resident)</i>	
Provide evidence of withholding tax payment to GRA (i) Payment receipt to GRA <i>(Please attach)</i> (ii) Withholding tax certificate <i>(Please attach)</i>	

**PART (C). PAY AS YOU EARN (PAYE)**

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<b>STAFF NAME</b>	<b>DESIGNATION</b>	<b>REPORTING PERIOD</b>	<b>BASIC SALARY</b>	<b>ALLOWANCES</b>	<b>GROSS SALARY</b>	<b>PAYE DEDUCTED</b>	<b>PAYE REMITTED TO GRA</b>

*This form should be filled by beneficiaries of donations. For example, schools or hospitals receiving donations from NGOs or Charitable Organizations.*