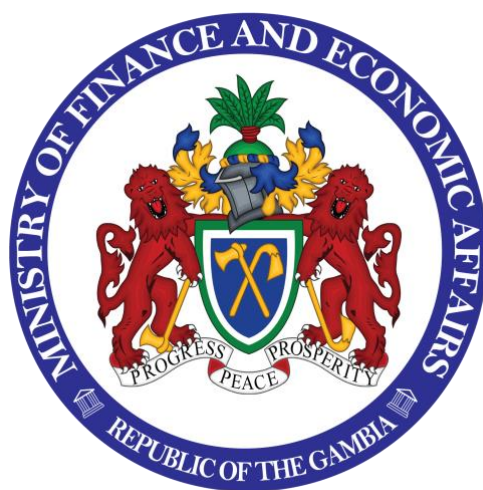


REPUBLIC OF THE GAMBIA  
MINISTRY OF FINANCE AND ECONOMIC AFFAIRS  
THE QUADRANGLE, BANJUL, THE GAMBIA



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DUTY WAIVER APPLICATION GUIDELINES

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REVENUE AND TAX POLICY  
DIRECTORATE

JANUARY 2025

# CONTENTS

- WHO IS ELIGIBLE FOR TAX EXEMPTION?.....2
  - I. Returning Diplomats posted at Gambian Embassies abroad (Foreign Service Rules, 2002/17).....2
  - II. Diplomatic Missions .....2
  - III. NGOs and Charitable Organizations.....2
  - IV. Religious & Educational Organizations .....3
  - V. Government Projects .....3
    - a) Donor Funded Projects .....3
    - b) Concession Contracts .....3
- DUTY WAIVER APPLICATION.....3
  - 1. The Process.....3
  - 2. Required Supporting Documents .....4
    - I. Returning Diplomats posted at Gambian Embassies abroad (Foreign Service Rules, 2002/17).....4
    - II. Diplomatic Missions.....4
    - III. Religious & Educational Organizations .....5
    - IV. NGOs and Charitable Organizations .....5
    - V. Donor-Funded Projects.....6
    - VI. Capital Equipment for Investors .....6
  - 3. Duty Waiver Application Fees .....7
  - 4. Processing Time .....7
  - 5. Duty Waiver Form Manual .....7
- ANNEX.....9
  - Customs and Excise Act 2010 Third Schedule PART A- SPECIAL EXEMPTIONS.....9
  - Aid Agencies** .....9
  - Charitable Institutions** .....9
    - Religious Bodies** .....10
    - Returning Gambia Foreign Missions Personnel**.....10
- PART C - SPECIAL DUTY RATE .....11
  - GOODS LIABLE TO FREE RATE OF DUTY .....11
  - DUTY WAIVER APPLICATION CHECKLIST .....12

## 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 Gambians who worked at 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 and 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 NGOs Affairs at the Ministry of Lands and Regional Government and Charitable organizations registered with the Ministry of Justice operating within The Gambia.

This applies to:

- Goods imported for charitable purposes or for the use of non-profit organizations.
- Goods received from abroad as gifts for charity.

#### 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/in the signed concession contract*

#### VI. Capital Equipment for Investment

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

- This applies to Capital goods, Plant and Machinery imported/bought for use as 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 duty waiver submitting all required documents based on the checklist provided below.

4. Obtain Duty Exemption Form from the Records or Tax Policy Offices at MoFEA or download online on [www.mofea.gov.gm](http://www.mofea.gov.gm)
5. Fill out application form with the instructions provided below.
6. Create a payment voucher at [www.govpay.gov.gm](http://www.govpay.gov.gm) and submit payment at Ecobank or GT Bank.
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)

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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. Copy of recall letter by the Government of The Gambia
5. Duly completed exemption form and receipt from MoFEA (***application will not be processed without payment***)
6. Colored copy of diplomatic passport
7. Bill of lading/ Airway Bill for imported items
8. Custom Entry
9. 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

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1. Duty waiver request letter duly signed by the head of country office of 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. Fuel Price Structure
8. Invoices for purchases of all materials, equipment, and fuel
9. Packing list (*list of materials that fit the purpose of the duty waiver request*)

### 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

### IV. NGOs and Charitable 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

10. Certificate of incorporation form the Ministry of Justice
11. Registration certificate from the Ministry of Justice
12. NGOs Certificate from the NGO's Affairs Agency

## V. 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) Fuel Price Structure
- 10) Signed contract document and financing agreement highlighting sections of exemption.
- 11) 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”.*

## VI. Capital Equipment for Investors

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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) Certificate of Business Registration
- 5) Investment plan
- 6) A well-structured business plan

- 7) Employment figures
- 8) Cost structure per unit
- 9) Bill of lading/Airway Bill for imported items
- 10) Custom Entry
- 11) Packing list (list of materials that fit the purpose of the duty waiver request)
- 12) 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>• Private Sector (Investors)</li> </ul>	D15,000
Diplomatic Missions (Embassies/UN Agencies)	D10,000
Returning Diplomats	D5,000
Ministries, Departments & Agencies (MDAs)	Exempt

### 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 and 5 should be filled by your clearing agent (*attachments MUST be made for the application to be processed*).
- Number 6 should be filled, signed, and stamped by the Gambia Revenue Authority (GRA)
- 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

### 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.

2. 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
3. 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.
  1.
    - 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.
  2. 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.

## 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.

## DUTY WAIVER APPLICATION CHECKLIST

EMBASSIES/UN AGENCIES	NGO/CHARITABLE ORGANIZATIONS	RETURNING DIPLOMATS	DONOR FUNDED PROJECTS	RELIGIOUS & EDUCATION ORGANIZATIONS
Cover letter from the institution's Line Ministry	Cover letter from the institution's Line Ministry	Cover letter from the institution's Line Ministry	Cover letter from the institution's Line Ministry	Cover letter from the institution's Line Ministry
Copy of the Beneficiary's letter to the line Ministry	Copy of the Beneficiary's letter to the line Ministry	Copy of the Beneficiary's letter to the line Ministry	Copy of the Beneficiary's letter to the line Ministry	Copy of the Beneficiary's letter to the line Ministry
Exemption form from MOFEA which will be filled & stamped by the Line Ministry, the Beneficiary and GRA (Custom)	Exemption form from MOFEA which will be filled & stamped by the Line Ministry, the Beneficiary and GRA (Custom)	Exemption form from MOFEA which will be filled & stamped by the Line Ministry, the Beneficiary and GRA (Custom)	Exemption form from MOFEA which will be filled & stamped by the Line Ministry, the Beneficiary and GRA (Custom)	Exemption form from MOFEA which will be filled & stamped by the Line Ministry, the Beneficiary and GRA (Custom)
Payment of Exemption Form at the MOFEA Account Office	Payment of Exemption Form at the MOFEA Account Office	Payment of Exemption Form at the MOFEA Account Office	Payment of Exemption Form at the MOFEA Account Office	Payment of Exemption Form at the MOFEA Account Office
Bill of Lading/ Airway Bill	Bill of Lading/ Airway Bill	Bill of Lading/ Airway Bill	Bill of Lading/ Airway Bill	Bill of Lading/ Airway Bill
Custom Entry	Custom Entry	Custom Entry	Custom Entry	Custom Entry
Packing list	Packing list	Packing list	Packing list	Packing list
Fuel consumption plan (broken down into quarterly) if requesting for fuel.	Donation Certificate/letter and Gift Certificate/letter if items are donated or gifted	Copy of appointment letter by the Government of the Gambia	Fuel consumption plan (broken down into quarterly) if requesting for fuel.	Invoices for purchases of all materials or equipment
Fuel Price Structure			Fuel Price Structure	
Invoices for purchases of all materials, equipment and fuel	Invoices for purchases of all materials or equipment	Copy of diplomatic passport	Invoices for purchases of all materials, equipment and fuel	
	Certificate of registration as NGO/Charitable Organization (from Ministry of Lands)	All items should originate from country of assignment	Signed contract document and financing agreement highlighting sections of exemption.	
		Heads of Mission are Entitled to One (1) 40-foot container with One (1) Vehicle	Bill of Quantity of items listed in the contract (No Tax Exemption will be granted to Donor Funded Projects without the Bill of Quantities).	
		General mission members are entitled to One (1) 20ft container and One (1) Vehicle (Vehicle cannot be a Van/Bus)	MoFEA will <b>NOT HONOUR</b> any tax exemption agreements entered into between MDAs and other parties without the prior review and written approval by the Ministry of Finance and Economic Affairs".	