

Customs and Excise Merged Into New Gambia Revenue Authority

The Gambian Government has implemented measures to improve tax administration and thereby boost revenues through efficiency gains. The establishment of the Gambia Revenue Authority [GRA] has merged the previous Central Revenue and Customs and Excise departments under one management structure and is designed to achieve synergies in the government's revenue collection efforts.

The customs and excise department (CED) of the Gambia has the responsibility of executing some of the country's external trade obligations, in terms of tariff classification and valuation and making decisions for the release of goods imported into the country. It carries out these functions mainly at the airport and seaport in Banjul, and at a number of small road offices bordering Senegal. The Gambia acceded to the world trade organisation (WTO) in October 1996, thus committing to a tariff reform programme introduced on a gradual basis over the period, which brought the tariff band down to a maximum of 18% in 1999.

Exportation of Goods:

In the Gambia exports are not taxable in most cases. This is because government wants to encourage exports to other countries. Overall groundnuts, vegetables, livestock, fish products presently forms the majority of exports from the Gambia.

Border Posts:

Since the Gambia shares a common border with only one single country (Senegal) six border posts are in place. Revenue collection forms the large parts of their duties, though along with the prevention of smuggling and illegal imports and exports of banned products.

Bonded Warehouses:

At bonded warehouses where goods are still under customs control. Approval to operate a bonded warehouse is the decision of management. Periodical checks are normally made to ensure that they conform with the rules set by the customs department.

Direct Delivery Facility:

In the Gambia customs there is a direct delivery facility given to traders who keep clean records. Basically, this direct delivery facility is given to traders who import bulk cargo for example rice, cements, sugar, flour and new motor vehicles etc. Direct delivery is normally given for a period of thirty (30) working days. All payments on direct delivery are paid to the customs on time.

Sea Freight:

Shipping Household Freight To West Africa (Gambia):

Documents Required:

- Original shipping documents (i.e. bill of lading, air waybill, etc.).
- Itemised, valued inventory (package list).
- Insurance documents (where included).
- Original invoices for new items.
- Declaration of freight charges.

Car Shipping to West Africa (Gambia):

Documents Required

- Purchase invoice.
- Certificate of Ownership (indicating chassis number, year, model, engine Number,).

- Only left-hand drive cars only.
- Duty rates are different depending on the class of vehicle, planned use, etc. Agent in Gambia can give advice on duty rate once type of vehicle is determined.

Customs Regulations & Rules:

- Preparation of Customs Entry Form displaying CIF (Cost, Insurance & Freight) value of goods to be imported.
- Submission of Customs Entry Form at Customs & Excise Department.
- Customs examination of goods.
- Payment of Customs Duty & Government Sales Tax on dutiable goods.
- Customs clearance of items upon signed authority by Customs Department.

Prohibited Articles:

- Controlled drugs and narcotics illegal in law.
- Firearms (including air / gas pistols & comparable weapons) ammunition and explosives (as well as fireworks).
- Indecent or obscene videos, films, books, magazines and other articles.
- Radio-communication equipment not approved for use in Gambia.
- Counterfeit money.
- Flick knives.
- *Certain* meat, poultry, and other animal products.
- Certain plants and parts thereof, including seeds & bulbs.
- Certain items which originate from protected species including ivory, fur skins, reptile leather and articles manufactured from them.
- Pet Importation:

- A full vaccination history of the animal is required. Owner must research which vaccinations are advisable for his particular pet. More detailed information can be found at the WHO / FAO.

Duty & Tax Rates:

- Import duty % depending on the item.
- Government Sales Tax of 10%.
- 1% Customs Processing Fees.
- 05% ECOWAS Tax.
- Taxes on basic commodities for example rice, sugar, cooking oil are either zero rated or charged minimum duty.

Special duty waivers are issued by the Gambian government for members of embassies & high commissions, aid organisations, certain NGOs and other similar bodies. There is a customs valuation unit which is in charge of all valuation in the Gambia customs. The customs administration ensures that there is a standard valuation whereby all values charged are acceptable to customs.

Notes & warnings - Imports are examined by customs and heavy penalties are levied for making false declarations including possible loss of goods.

Customs regulations are subject to change at any time without notice. The above information is a summary of customs regulations applicable to household goods shipments to Gambia (either at Banjul Ports or Yundum Airport) and is being provided for general guidance to assist private individuals but should not be relied upon in making any decisions.