

1. **Exemptions of public bodies, privileged persons and institutions.** The following are exempted from the payment of import duty.

- a. The President
- b. The Gambia Armed Forces
- c. Commonwealth and other Governments
- d. Diplomatic Privileges
- e. Aid Agencies
- f. The African Development Bank
- g. The Gambia Legion
- h. Charitable Institutions
- i. Religious Bodies
- j. Disabled, Blind and Physically Handicapped Persons
- k. The President's Award Scheme
- l. The Disaster Relief items**
- m. The Navy, Army and Air Force Institute
- n. 14. Medical Research Council
- o. The Gambia Military, Police Officers and other Security Personnel returning from United Nations Peace Keeping Missions Outside The Gambia:
- p. Returning Gambia Foreign Missions Personnel
- q. National Security Agencies
- r. Sports Goods and Equipment
- s. Rewards Earned by Gambian Sportsmen/Women.

2. **General Exemptions**

- a. **Aircraft Operations**
 - i. Aircraft; parts and accessories thereof,
 - ii. Aviation spirit solely for use in aircraft engines.
- b. **Containers and Pallets**

- i. Containers, including boxes, tins, bottles, jars and other packages.
- ii. Pallets and pre-packing slings.
- iii. Containers specially designed and equipped for carriage by one or more modes of transport.
- iv. Containers specially designed for repetitive use

c. **Deceased Persons' Effects**

- i. Used personal effects, subject to such limitations as the Commissioner General may impose.

d. **Fish, Crustaceans And Molluscs**

- i. Fish, crustaceans and molluscs, fresh (live or dead) chilled or frozen caught and landed by canoes or vessels based in The Gambia.

e. **Life Saving Apparatus**

- i. Life belts, lifebuoys and other lifesaving equipment.

f. **Passengers' Baggage**

- i. Goods imported by passengers arriving from places outside The Gambia.
- ii. Wearing apparel;
- iii. Personal or household effects of any kind which were for his personal or household use in his former place of residence.

g. **Protective Apparel, Clothing Accessories and Equipment**

- i. Articles of apparel, clothing accessories and equipment, specially designed for safety or protective purposes for use in

registered hospitals and clinics or by local authorities in firefighting.

h. **Samples And Miscellaneous Articles**

- i. Samples and miscellaneous articles not imported as merchandise, which in the opinion of the Commissioner General have no commercial value.

i. **Ships And Other Vessels**

- i. Passenger and cargo vessels of all kinds of twenty-five net register tonnage or more.

j. **Museums, Exhibits And Equipment**

- i. Museum and natural history exhibits and specimens, and scientific equipment for public museums

k. **Seeds For Sowing**

- i. All seeds, spores and cut plants, imported specially treated, which the Director of Agriculture has approved as fit for sowing only.

l. **Breeding Animals, Semen And Fish Ova**

- i. Live animals, semen for artificial insemination and fish ova

m. **Raw Materials For Use In The Manufacture Of Medicaments**

- i. Raw materials which the Commissioner General is satisfied are for the sole use in the manufacturing

n. **Plastic Sheeting of Agricultural, Horticultural or Floricultural Use**

- i. Upon recommendation by the Director of Agriculture and in such quantities as the Commissioner General may allow.

o. **Hatching Eggs**

- i. Hatching eggs for breeding purposes imported by hatcheries approved by the Commissioner General by notice in the Gazette, upon recommendation by the Director of Veterinary Services.

p. **Chemically Defined Compounds Used As Fertilisers**

Upon the recommendation of the Director of Agriculture, are for agricultural use, in such quantities and on such conditions as the Commissioner General may verify.

q. **Urine Bags And Hygienic Bags**

- i. Urine bags, diapers for adults and hygienic bags for medical or hygienic use, in such quantities as the Commissioner General shall verify.

r. **Specialized Ship Loading and Unloading Equipment**

- i. Specialized equipment for ship loading and unloading, imported by Gazette Port Operators and Inland Container Depot Operators, in such quantities as the

Commissioner General shall verify.

CUSTOMS OFFICES:

Banjul Sea Port
Airport
Amdalai
Farafenni
Bansang
Soma
Basse
Jiboro
Mandinary

This brochure is not intended as an exhaustive explanation or replacement of the laws in relation to the exemptions from Customs Duty. If you require detailed information about exemptions from Customs Duty, you should contact the nearest GRA Customs Office.



Gambia Revenue Authority

EXEMPTIONS FROM CUSTOMS DUTY

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