

1. What is an import?

An Import means to bring or cause to be brought into the Gambia from another country.eg goods

2. Who is an Importer?

An importer is a person who possesses or a beneficiary interested in any goods at the time of importation.

3. Who are the Regulatory Agencies involved?

The importation of certain goods requires license/Certificates from the following:

- a) National Environment Agency (NEA)
- b) National Drug Agency (Medicine Board)
- c) Food Safety and Quality Authority (FSQA)
- d) Phytosanitary Agency
- e) Fisheries Department
- f) Ministry of Communication Information and Technology
- g) Forestry Department
- h) Gambia Police Force
- i) Other Government Agencies

4. Who is liable for the payment of duty?

An Importer/ Beneficiary shall be liable to customs duty.

5. Importation of Currency Declaration requirements:

Importation of Currency in more than an amount of Ten thousand Dollars (\$10,000) must be declared and most follow the required due process of the customs procedures as required.

In violation of the above Customs procedures can lead to seizure or confiscation of undeclared imported good.

6. Requirements For Importation And Clearance Of Goods

Any person wishing to import goods must declare to the respective Customs Office and obtain an import permit where necessary.

An import declaration form must be prepared in triplicate and submitted to Customs with the following documents:

- a. Invoice (Cost, Insurance, Freight)
- b. Bill of lading or Air Waybill
- c. The certificate of origin (where a World Trade Organization WTO rate is applicable) ECOWAS Trade Liberalization Scheme (ETLS) Generalized system of preferences certificates of origin (where a preferential rate is applicable)
- d. Packing lists
- e. Licenses and certificates required by law.
- f. Tax Identification Number (TIN)

7. Import Declarations

Declaration must be made by lodging an import declaration Single Administrative Documents (SAD) stating the description, the quantity and value of goods as well as any other required particulars.

8. Declarant

Import declaration must be made in principle, by the person who is importing the goods. Usually, a Customs broker files the declaration as a proxy for importers.

9. The Framework Of The Customs Documentary Process Flow

Import declaration must be made, in principle, by the person who is importing the goods; however, a customs broker who is registered by Gambia Revenue Authority GRA as a licensed and certified Agent/Broker may perform the application as a proxy for the importer.

- g. Import clearance procedures are also necessary when an individual wishes to import goods for personal use.
- h. Goods arriving in the Gambia by air, land or sea shall be stored in the bonded area until customs clearance is completed.
- i. Import declaration must be made, in general, after the goods have been taken into a Customs area.

- j. When goods arrive at the port of entry, shipping or Airline Company issues an Arrival Notice to the importer.
- k. The importer shall then go to the airline or shipping company to obtain the necessary documents regarding transportation agreements, and shall declare the goods to the Customs office,.
- l. The customs office reviews the documents and may assign to inspect the shipment, and in principle, approves the import of the goods after confirming the procedures, payment of taxes such as import duties.
- m. The goods shall be released to the importer when he/she presents the paid declaration to the officer at the bonded area where the goods are stored.

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 Importation. If you require detailed information about the Importation laws, you should contact the nearest GRA Customs Office.



Gambia Revenue Authority

IMPORTATION BY AIR, SEA & LAND BORDERS

HEAD OFFICE:

Revenue House
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