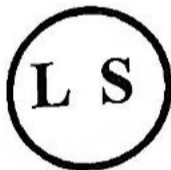




THE GAMBIA
NO. 11 OF 2010

Assented to by The President
this ¹⁶28 day of May, 2010




YAHYA A. J. J. JAMMEH
President

AN ACT to provide for the Management of the Customs, for the Assessment of Charges and Collection of Customs and Excise duties and for connected matters.

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ENACTED by the President and the National Assembly.

Short title and Commencement

1. This Act may be cited as the Customs and Excise Act 2010.

PART I – PRELIMINARY

Interpretation

2. (1) In this Act and any regulation, except where the context otherwise requires-