

for home use

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PART V - EXPORT PROCESSING ZONES AND FREEPORTS

Goods in export processing zones or freeports

95. (1) Subject to the Customs Laws, goods in export processing zones or freeports, whether of foreign or of domestic origin shall be entered for-

- (a) export after undergoing processing in an export processing zone; or
- (b) re-export in the same state from a Freeport.

(2) Goods entering an export processing zone or a Freeport shall be exempt from duty in accordance with this Act.

Removal of goods or waste for home consumption

96. (1) The Commissioner General may, subject to the Customs Laws and to such conditions as the Commissioner General may impose and on payment of the duties due, permit removal of goods from an export processing zone or a freeport, including waste from the manufacturing process, to be entered for home consumption.

(2) The value for the purpose of determining the duty on goods removed from an export processing zone or a Freeport shall be determined in accordance with Section 175, 176 and 177.

(3) A person who contravenes any conditions imposed by the Commissioner General under this Section commits an offence and any goods in respect of which such offence has been committed shall be liable to forfeiture.

(4) A person who removes goods from an export processing zone or a Freeport for home use without the authority of the Commissioner General commits an offence and shall be liable on conviction to a fine

of one hundred and fifty thousand Dalasis or fifty percent of the value of the goods, whichever is the higher or to imprisonment for a term not exceeding three years or both; and the goods in respect of which the offence has been committed shall be liable to forfeiture.

Designated areas in export processing zone or a Freeport

97. (1) The Commissioner General may designate areas in export processing zones or in freeports in which customs formalities shall be carried out.

(2) An export processing zone operator or a Freeport operator shall-

- (a) provide office accommodation and just weights, scales, measures and other facilities for examining and taking account of goods and for securing them as the proper officer may reasonably require;
- (b) keep a record of all types of plant, machinery and equipment, raw materials and goods manufactured in the export processing zone or a Freeport and keep that record at all times available for examination by the proper officer; and
- (c) provide all necessary labour and materials for the storing, examining, packing, marking, coopering, weighing and taking stock of the goods in the export processing zone or a Freeport whenever the proper officer so requires.

(3) Where an export processing zone operator or a Freeport operator contravenes any of the provisions of this Section, the Commissioner General shall refer the matter to The Gambia Investment and Export Promotion Agency which shall deal with the matter in accordance with the national legislation.

Notification to Commissioner General

98. (1) The Commissioner General shall be notified in advance of any industrial, commercial or service activity authorized by the operator of an export processing zone or a Freeport.