

(2) Notwithstanding Subsection (1), no duty shall be charged on-

- (a) the goods listed in Part A of the Third Schedule, when imported, or purchased before clearance through the customs, for use by the persons named in that Part in accordance with any condition attached thereto as set out in that Part; and
- (b) the goods listed in Part B of the Third Schedule when imported or purchased before clearance through the customs, in accordance with any condition attached thereto as set out in that Part.

(3) Notwithstanding Subsection (2), the goods listed in Part C of the Third Schedule shall, when imported or purchased before clearance through the customs for use by the persons named, or in accordance with any conditions attached thereto as set out, in that Part, be charged duty at the rates specified therein.

Arrangements for bilateral relief from duty

162. The Minister may from time-to time by notice in the Gazette declare that arrangements specified in the notice, being arrangements that have been made between the Government of The Gambia and another government with a view to the mutual relief of duty, shall, notwithstanding Section 161, have effect in relation to duty and the notice shall, subject to the provisions of this Section, have effect according to its tenor.

Retaliatory imposition of duties, etc.

163. The Minister may, by notice in the Gazette, impose on any goods imported into The Gambia, such conditions or rates of duty as he may deem necessary to protect The Gambia's interest where the country of importation practices unfair or restrictive trade practices on Gambian goods exported to that country.

Variation of rates of duty

164. (1) Subject to Subsection (2) the Minister may, by order in the Gazette, amend the First, Fourth or Fifth Schedule by increasing or decreasing the rates of export duty or excise duty by an amount not exceeding fifty per centum of the rates set out therein:

Provided that-

- (i) in the case of maize, millet, soft drinks, mineral water, cashew nuts, sesame, groundnuts, cotton, rice, laundry soap, plastic products, the rates of duty may be increased by an amount not exceeding one hundred per centum of the prescribed rates;
- (ii) nothing in this Subsection shall empower the Minister to impose duty on any article which is free of duty.

(2) Notwithstanding the provisions of Subsection (1), the Minister may, by order in the Gazette, decrease the rates of duty on cooking oil, onions, potatoes, milk, flour, sugar, rice by any amount during periods of civil strife, national disaster or calamity declared under any written law for the time being in force and shall, upon revocation of the declaration, increase the rates of duty by such amount as may be necessary to restore the rates prevailing immediately before the declaration.

(3) The Minister may, by order in the Gazette, amend the Second Schedule by increasing or decreasing any rate of suspended duty imposed in the fourth column thereof up to that provided in the third column thereof.

(4) The Minister may, by order in the Gazette, amend the Eleventh Schedule.

(5) A variation in the rate of any duty made under Subsection (1), (2) or (3) shall be laid before the National Assembly without unreasonable delay and shall cease to have effect if a resolution of the National Assembly disapproving the variation is passed within twenty one days from the first day on which the National Assembly next sits after the variation is so laid.

(6) Where an order made under Subsection (1), (2) or (3) ceases to have effect by virtue of a resolution under Subsection (5), then so much of any duty paid under