

excisable goods are packed;

- (b) the cost of any other goods contained in or attached to the wrapper, package, box, bottle or other container; and
- (c) any other cost incidental to the sale of the goods including advertising, financing, warranty, commission, transportation, markup or any other cost incurred related to delivery to the point of sale.

(4) Notwithstanding subsection (3) (b), the cost of returnable containers and excise stamps shall be excluded from the excisable value.

Value of services

178. The value of services for the purposes of levying excise duty shall be the price paid or payable by the final consumer of such services in an open market transaction between buyer and seller independent of each other.

Customs tariff and classification of goods

179. (1) The classification of goods in the Customs Tariff shall be based on the Convention of the Harmonized System for the Designation and Codification of Goods of the WCO done in Brussels on 14 June 1983 as revised.

(2) The Customs Tariff of The Gambia, incorporated in the First, Second, Fourth and Fifth Schedules to this Act, shall fix the rates of Customs duties and other taxes applicable to goods imported into or exported out of The Gambia and shall be subjected to the interpretation provided under Section 3 and 4.

(3) The Customs Tariff shall comprise of-

- (i) common Nomenclature of goods;
- (ii) customs duty rates;
- (iii) other import charges stipulated under law; and
- (iv) the preferential tariff measures contained in agreements, which The

Gambia has concluded with other States.

(4) For the purposes of determining duties and taxes to be paid or payable in respect of any goods that are imported or exported the declarant shall, in making a Customs declaration, classify such goods into the appropriate tariff heading, subheadings or codes in accordance with the rules set out in the Customs Tariff, paying due regard to-

- (a) the Explanatory Notes to the Nomenclature and the Compendium of Classification Opinions issued from time to time by the World Customs Organisation and Decisions of the Harmonized Systems Committee of the World Customs Organisation.

Computation of duty, adjustment for fractions of a Dalasi

180. Notwithstanding Section 161(1), where the total amount of duty computed with reference to any one customs document-

- (a) is fifty Dalasis or less, no import duty, suspended duty or dumping duty shall be charged;
- (b) exceeds fifty Dalasis and includes a fraction of a Dalasi, the fraction shall be treated as a complete Dalasi.

Duty computed on gross weight of package in certain cases

181. Where goods liable to duty according to weight are imported in a package, and the goods are intended for sale, or are normally sold retail, in that package, then, if the package-

- (a) is not marked or labelled with the net weight thereof; or
- (b) is not commonly sold as containing, or as reputed to contain, a specific quantity or weight, and in either case, the owner of the goods is unable to satisfy the proper officer of the correct net weight thereof, the goods shall be liable to duty according to the gross weight of the package and its contents.