

(6) This Section shall apply to denatured spirits and fermented liquor as it applies to spirits.

Time of delivery determines rate of excise duty, etc.

189. The duty on locally manufactured excisable goods other than spirits shall become due and shall be charged at the rate in force when the goods liable to duty are delivered from the stock room of the licensee; and the duty shall, subject to any remission or rebate thereof which may be granted in accordance with the provisions of this Act, be paid by the licensee on its becoming due.

Provided that:

the Commissioner General may permit the payment to be deferred to a date not later than the twentieth day of the month following that on which it became due.

Power of Minister to refund duties

190. (1) Subject to subsection 2, the Minister may, by order in the Gazette, remit in whole or in part duty payable by any person on goods, aircraft, vessels or vehicles imported by that person if he is satisfied that it is in the public interest to do so.

(2) Remission under subsection (1) shall only be in respect of-

- (a) goods donated or purchased for donation by any person to a registered non-profit making organizations or institutions approved by the Government, for their official use or for free distribution to poor and needy persons, or for use in medical treatment, educational, religious or rehabilitation work, or other projects approved by the Government.
- (b) raw materials for use in the manufacture of insecticides, fungicides and similar products, including component parts used in the manufacture of agricultural and horticultural equipment,

- (c) capital equipment and machinery imported solely for use in the manufacture of goods in a licensed customs bonded factory for export only;
- (d) goods, including motor vehicles and aircraft, imported or purchased by any company which has been granted an oil exploration or oil prospecting licence in accordance with a production sharing contract with the Government of The Gambia and in accordance with the provisions of the Petroleum (Exploration Development and Production) Act 2004; and
- (e) official aid funded projects, subject to a security being given to the Commissioner General in accordance with Part XIII where the project is being executed by a contractor other than the official aid fund agency.

No. 7 of 2004

(3) Pending the publication of an order under Subsection (1), the Minister may direct the Commissioner General to remit duty as though the order had actually been published:

Provided that the order shall be published within ninety days from the date the Minister issues the direction under this Subsection;

and the fact that the order is not published shall not affect the validity of anything done pursuant thereto during the period of ninety days.

(4) Where goods in respect of which duty is remitted under this Section are disposed of locally in a manner inconsistent with the purpose for which remission was granted, the provisions of Section 207 shall apply.

Remission of excise duty

191. (1) Subject to the provisions of this Act, the Commissioner General may remit any excise duty payable in respect of goods where he is satisfied-

- (a) that a person is, in accordance with the provisions of this Act, entitled to remission;