

194. (1) Subject to the provisions of this Act, where goods which are liable to duty have been exported from and are subsequently re-imported into The Gambia then, if the Commissioner General is satisfied-

(a) that any duty to which the goods were liable prior to their exportation has been paid and either-

(i) no drawback of the duty was allowed on exportation; or

(ii) if allowed, the drawback has been repaid to the proper officer; and

(b) that the goods have not been subjected to any process after being so exported, or, if so subjected, that their form or character has not been changed and that the goods at the time of re-importation are not liable to duty *ad valorem*; and

(c) that the owner of the goods prior to exportation gave notice thereof in writing to the proper officer and produced the goods for inspection by him at the port or place from which they were exported, the goods shall, save as otherwise provided in this Act, be exempt from liability to duty:

Provided that the Commissioner General may in any particular case direct that this Section shall apply to goods notwithstanding that paragraph (c) has not been complied with if he is satisfied that a failure if he so directs would involve hardship.

(2) In the case of goods to which Subsection (1) would apply but for the fact that at the time of re-importation they are liable to duty *ad valorem*, the goods shall on re-importation be chargeable with duty as if the value of the goods were only the amounts in the increase in value attributable to the process; and for the purpose of ascertaining the increase in value, any sum paid for the execution of the process shall, unless the Commissioner General otherwise directs,

be taken to be the amount of the increase.

195. (1) Subject to the provisions of this Act, goods imported in accordance with this Section for a temporary use or purpose only shall be exempted from liability to duty.

(2) No goods shall be exempt from liability to duty under this Section unless the proper officer has given permission for the importation; and the proper officer shall not give permission-

(a) unless he is satisfied that the goods are imported for a temporary use or purpose only; and

(b) unless the owner thereof has deposited, or given security for, the amount of the duty to which the goods would otherwise be liable:

Provided that, notwithstanding Subsection (4), the Commissioner General may, in the case of filming equipment of a non-consumable nature, accept an undertaking by the importer to export the equipment within the period stipulated in this Section in lieu of duty deposit or security subject to the payment of a non-refundable fee of one per cent *ad valorem* or such other fee as may be prescribed.

(3) Where the proper officer gives permission for the importation of goods under this Section, he may impose such conditions as he thinks fit and, whether or not he imposes any conditions, it shall be a condition of importation that the goods shall be exported within such period, not exceeding 3 months from the date of importation, as is consistent with the purpose for which the goods are imported.

(4) Where the conditions of the importation of the goods have been complied with, then, on the exportation of the goods, any deposit or security given under subsection (2) shall be refunded or discharged, as the case may be.

(5) Where a condition of the importation of goods has been contravened, then the owner shall be guilty of an

Exemption from certain duties of temporary imports