

- (iv) a Secretary-General or a Deputy or Assistant Secretary General or a Director General, of one of the organizations listed in the Ninth Schedule for his personal use; or
- (v) any other international organization prescribed by the Minister, by order in the Gazette, for the purposes of this Subsection, or its entitled personnel.

(3) No refund of duty shall be made under Subsection (2) unless the person claiming the refund presents a claim within a period of twelve months from the date of the payment of the duty.

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

198. (1) Subject to this Section and any regulations, the Commissioner General may grant a refund-

- (a) of any duty which has been paid in respect of goods which have been damaged or pillaged during the voyage or damaged or destroyed while subject to customs control;
- (b) of any duty which has been paid in error;
- (c) of any excise duty which he is satisfied has been paid in respect of goods in relation to which, had the duty not been paid, a remission or rebate thereof would have been granted in accordance with this Act.

(2) No refund of duty shall be granted under Subsection (1) unless the person claiming the refund presents a claim within a period of twelve months from the date of the payment of the duty.

(3) The Commissioner General shall, subject to the provisions of this Act, refund any duty paid on goods in respect of which an order remitting the duty has been made under Section 190.

Provided that the refund shall not be made in respect

Refund of duty on pillaged, etc. goods and on duty paid in error

of goods imported prior to the relevant date specified in such order.

199. (1) Subject to Section 198(2) and to such conditions as the Commissioner General may see fit to impose, where it is shown to the satisfaction of the Commissioner General-

- (a) that goods were imported in pursuance of a contract of sale and that the description, quality, state or condition of the goods was not in accordance with the contract; and
- (b) that the importer with the consent of the seller either-
 - (i) returned the goods unused to the seller and for that purpose complied with the provisions of Section 104 as to entry as if they had been goods to which that Section applies; or
 - (ii) destroyed the goods unused,

the Commissioner General shall refund any duty paid on the importation of the goods.

(2) No refund of duty shall be granted under subsection (1) unless the person claiming the refund presents a claim within a period of twelve months from the date of the payment of the duty.

(3) Nothing in this Section shall apply to goods imported on approval, or on sale or return, or other similar terms.

200. (1) Where goods imported into The Gambia are damaged before the goods are delivered out of customs control, then, subject to the provisions of this Section, a rebate of the duty payable in respect of the goods may be allowed in such amounts as, in the opinion of the Commissioner General, is in proportion to the damage sustained by the goods.

(2) No rebate of duty shall be allowed under this Section in respect of goods (not being goods to which Section 206 applies) except where the proper officer

Refund of certain duties on returned or destroyed goods

Rebate of certain duties on damaged goods