

is satisfied that the carrier or insurer of the goods has made an allowance to the owner in respect of the damage; and in no case shall the rebate exceed such proportion of the duty as the amount of the allowance so made bears to the value, calculated in accordance with Section 176, of the undamaged goods.

Rebate of  
excise duty

201. (1) Subject to the provisions of this Act, the Commissioner General may grant a rebate of any duty payable in respect of locally manufactured excisable goods where he is satisfied that a person is, in accordance with the provisions of this Act, entitled to the rebate.

(2) No rebate of duty shall be granted unless the person claiming the rebate presents a claim in the prescribed manner within a period of twelve months from the date when the duty became due.

(3) A person who-

- (a) makes a fraudulent claim for rebate of duty; or
- (b) with intent to evade payment of duty, gives false information or makes a false statement in relation to any claim for rebate,

shall be guilty of an offence and liable to a fine not exceeding the higher of six hundred thousand Dalasis or three times the amount of the claim, or to imprisonment for a term not exceeding three years, or to both.

Drawback of  
certain duties on  
exportation

202. (1) Subject to this Section, drawback of duty, may on exportation or the performance of such conditions as may be prescribed, be allowed in respect of such goods, in such amount and on such conditions as may be prescribed.

(2) Where the owner of goods claims, or proposes to claim, drawback in respect thereof, then, as a condition to the grant of drawback, he shall:

- (a) enter the goods in the prescribed form and

in the prescribed manner and produce the goods for examination by the proper officer before the exportation thereof or the performance of the conditions on which drawback is allowed; and

(b) make and subscribe a declaration on the prescribed form to the effect that the conditions under which drawback may be allowed have been fulfilled and, in the case of goods exported or put on board an aircraft or vessel for use as stores:

- (i) that the goods have actually been exported or put on board for use as stores;
- (ii) that the goods have not been re-imported and are not intended to be re-imported into The Gambia;
- (iii) that the owner at the time of the entry of the goods for drawback was, and continues to be, entitled to drawback;

(c) present his claim for drawback within a period of twelve months from the date of the exportation of the goods or the performance of the conditions on which drawback may be allowed.

(3) Drawback shall not be allowed in respect of the goods where-

- (a) the value of the goods for home use is less than the amount of the drawback which may be otherwise allowed; or
- (b) the import duty thereon was less than two hundred Dalasis.

(4) Where the proper officer is satisfied that goods under drawback, after being duly put on board an aircraft or vessel for exportation or for use as stores-

- (a) have been destroyed by accident on board the aircraft or vessel ; or