

(4) If the Commissioner-General is satisfied that the master of a ship or the non-resident owner or charterer of the ship is unable to furnish the return required under subsection (1) before the departure of the ship from The Gambia, the Commissioner-General may allow the return to be furnished within thirty days of departure of the ship provided the non-resident owner or charterer has made satisfactory arrangements for the payment of the tax due under section 12 in respect of the ship.

(5) The Commissioner-General or other authorised officer shall not grant a port clearance for a ship owned or chartered by a non-resident person until satisfied that any tax due under section 12 in respect of the ship has been paid or that arrangements for its payment have been made to the satisfaction of the Commissioner-General.

(6) This section does not relieve the non-resident owner or charterer of the ship from liability to pay any tax due under this section that is not paid by the master of the ship.

88. Collection of tax from non-resident aircraft owners or charterers

(1) A non-resident owner or charterer of an aircraft liable for tax under section 12, or an agent authorised by the non-resident person for the purposes of this section, shall furnish to the Commissioner-General, for each quarter of the financial year, a return stating the gross amount specified in subsection (2) of section 12 for the quarter and the tax due on the amount.

(2) A return under subsection (1) shall be in the prescribed form and furnished within fifteen days after the end of the quarter.

(3) The tax payable by the non-resident person under section 12 shall be collected quarterly and is due on the due date for furnishing the return for each quarter.

(4) If the tax referred to in subsection (3) is not paid within three months of the due date, the Commissioner-General may issue to the airport authority a certificate specifying the name of the non-resident person and the amount of tax due.

(5) The airport authority shall, on receiving a certificate under subsection (4), refuse clearance from any airport in The Gambia to any aircraft owned or chartered by the non-resident person until the tax due has been paid.

Sub-Part IV - Withholding Tax

89. Withholding of tax from payments of Employment income and payments to contractors

(1) Subject to subsection (4), an employer shall withhold tax from a payment of employment income to an employee as prescribed.

(2) The obligation of an employer to withhold tax under subsection (1)–

- (a) is not reduced or extinguished because the employer has a right, or is otherwise obliged, to withhold any other amount from a payment of employment income; and
- (b) applies notwithstanding any law that provides that the employment income of an employee is not to be reduced or subject to attachment.

(3) A person who retains the services of a contractor or subcontractor to carry out work, or supply labour or materials for carrying out the work shall withhold tax at the rate of ten *per cent* of gross fees or other payments made to the contractor or subcontractor in respect of the services.

(4) This section does not apply to employment income that is exempt from income tax.

90. Withholding of tax from payments of dividends

(1) Subject to subsection (2), a resident company or a resident partnership paying a dividend to a resident individual shall withhold tax from the gross amount of the dividend at the rate of fifteen *per cent*.

(2) This section does not apply to a dividend exempt from income tax.

91. Withholding of tax from payments of interest

(1) Subject to subsection (2) –

- (a) a resident company or resident partnership; or
- (b) a permanent establishment in The Gambia of a non-resident company or non-resident partnership,

paying interest to a resident person shall withhold tax from the