

1. What is Customs Transit?

Customs Transit means the movement of goods imported from a foreign place through The Gambia to another foreign destination.

2. Terms used in Customs Transit Operations

- a. **Guarantor** - any natural or legal person who guarantees to pay to Customs debt of the economic operator in the event he or she fails to fulfil his or her obligations to Customs.
- b. **Transit Operator** - any natural or legal person performing a transit operation.
- c. **Transport Unit** - means any means of transporting goods suitable for use in a Customs Transit Operation.
- d. **Customs Seal** - is any assembly consisting of a seal and a fastening which are joined together in a secure manner and affixed to prevent or draw attention to any unauthorized interference with the enclosed items.
- e. **Electronic Customs Seals** - are seals which are equipped with online-tracking mechanism to track the transport on which the seal is affixed
- f. **Transshipment** - is the Customs procedure under which goods are transferred under Customs control from importing means of transport to the exporting means of transport within the area of one Customs office

which is for both importation and exportation.

- g. **Office of Departure** - is the Customs Office at which a Customs transit operation begins.
- h. **Office of Destination** - is the Customs Office at which a Customs transit operation is terminated.

3. Requirements for Transit of Goods

All goods intended to be in Transit must be declared as Transit from the Manifest. The following are requirements for the transit of goods.

- a. Bill of Lading / Airway bill Reading "In Transit"
 - b. Customs Declaration for Transit
 - c. Application for Transit
 - d. Transit Bonds
 - e. The Principal responsible for the movement of the said goods is responsible for duties and Taxes to be forgone. He should also be clearly identified, as Customs need to contact them if there are any problems.
- ## 4. The Documentary Process Flow of Transit
- a. The Agent / Broker must submit a Transit declaration electronically through the ASYCUDA system upon completion of formalities with the Shipping Lines / Carriers
 - b. The applicant applies for Transit to the Commissioner General.
 - c. The Declaration together with the Application Letter, the bond and all

the required documents attached are submitted to the Manifest Officer for verification

- d. Upon approval, Processing Fee is collected.
- e. A copy of the declaration with attached documents is sent to Exit Office, where the Customs, GCCI and stakeholders shall witness the offloading and loading of goods.
- f. The goods will be escorted to exit border post

5. Types of Transit Operations.

- a. **National Customs Transit** - which means when the transit procedure applies to one country or Customs territory only and the office of departure and the office of destination are in the same territory (Customs territory means geographical area with uniform customs regulation). Any security required relates only to the transit movements in the Customs territory concerned.
- b. **International Customs Transit** - which means when the transit movement are part of a single customs transit operation in which one or more Customs frontiers are crossed in accordance with a bilateral or multilateral agreement. This agreement generally sets out the form of the Goods declaration for Customs transit and, if required, a security

acceptable in each of the administrations which are parties to this agreement

on international agreements or conventions

This brochure is not intended as an exhaustive explanation or replacement of the laws in relation to Customs Transit Operations. If you require detailed information about Customs Transit Operations, you should contact the nearest GRA Customs Office.

6. **Guarantee in Customs Transit Operations.**

Guarantee in Customs Transit means an undertaking which ensures the satisfaction that the obligations towards the Authority will be fulfilled. There are five (5) types of guarantees:

- a. **Individual guarantee** - which means a Customs guarantee furnished for only one transit transaction in a predefined Customs territory or territories.
- b. **Comprehensive guarantee** – which means a Customs guarantee covering a number of transit transactions through predefined Customs territory or territories.
- c. **National guarantee** - which means a Customs guarantee legally applicable only within one country according to the national legislation of that country.
- d. **Regional guarantee** - which means a Customs guarantee legally applicable within the Customs territory of several countries that is legally binding based on any regional agreement between the respective countries.
- e. **International guarantee** - which means a Customs guarantee legally applicable in several Customs territories that is legally binding based

CUSTOMS OFFICES:

Banjul Sea Port
Airport
Amdalai
Farafenni
Bansang
Soma
Basse
Jiboro
Mandinary



Gambia Revenue Authority

CUSTOMS TRANSIT

HEAD OFFICE:

Revenue House
78/79 Liberation Avenue
Banjul, The Gambia
Tel: (220) 4223 128 / 129 / 132 / 159 / 366 / 371 / 432
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