

---

**LAWS OF THE GAMBIA**

**MEDICAL SERVICES (FINANCIAL  
CONTRIBUTIONS) ACT**

**CHAPTER 83:07**

**Act No.  
11 of 1983**

**CHAPTER 83:07**

**MEDICAL SERVICES (FINANCIAL CONTRIBUTIONS) ACT**

**ARRANGEMENT OF SECTIONS**

**SECTION**

1. Short title.
  2. Interpretation.
  3. Contribution payable.
  4. Commissioner to receive contribution and issue certificate.
  5. Minister to designate corporations, business enterprises and persons.
  6. Special account.
  7. Contribution becomes debt on default of payment.
  8. Unpaid amount to attract interest.
-

## CHAPTER 83:07

**MEDICAL SERVICES (FINANCIAL CONTRIBUTIONS) ACT**

**An Act to make provision requiring public corporations, companies, persons and other business enterprises to make financial contribution towards the operation and maintenance of the medical services, and connected matters.**

[Act No. 11 of 1983.]

[Date of commencement: 31st December, 1983.]

**1. Short title**

This Act may be cited as the Medical Services (Financial Contributions) Act.

**2. Interpretation**

In this Act, unless the context otherwise provides—

**“business enterprise”** means a business, firm or partnership registered under the Business Registration Act or the Partnership Act, as the case may be, and which has been designated by the Minister under section 5 of this Act as a business to which this Act applies;

[Cap. 94:02, Cap. 94:05.]

**“Commissioner-General”** means the Commissioner-General of The Gambia Revenue Authority;

**“company”** means a company registered under the provisions of the Companies Act;

[Cap. 94:01.]

**“corporation”** means a body established by an Act of the National Assembly which has been designated by the Minister under section 5 of this Act as a body to which this Act applies;

**“Minister”** means the Minister of Finance and Economic Affairs;

**“person”** means a person engaged in any form of activity for profit, designated by the Minister under section 5 of this Act as a person to whom this Act applies.

**3. Contribution payable**

(1) The Commissioner-General shall make an assessment of the contribution payable towards the operation and maintenance of the medical services by every—

- (a) corporation;
- (b) company doing business in The Gambia;

(c) business enterprise; and

(d) person:

Provided that, a person who is dissatisfied with the assessment of the Commissioner-General may make an appeal to the Minister against such assessment.

(2) The Minister may by regulation determine the method of assessment by the Commissioner-General.

#### **4. Commissioner to receive contribution and issue certificate**

(1) A corporation, company, business enterprise or person assessed by the Commissioner-General in accordance with section 3 of this Act shall pay to the Commissioner-General the amount so assessed.

(2) The contribution may be paid quarterly or half yearly on dates to be specified by the Commissioner-General.

(3) The Commissioner-General shall on the receipt of the contribution, issue to the corporation, company, business enterprise, or person a certificate certifying that the contribution so levied has been fully paid.

(4) The certificate shall be evidence for satisfying any purpose required under any law or demanded by any authority.

#### **5. Minister to designate corporations, business enterprises and persons**

The Minister may, by Order published in the *Gazette*, designate the corporations and business enterprises to which, and the persons to whom, this Act shall apply.

#### **6. Special account**

The Commissioner-General shall open a special account into which shall be paid all such contributions assessed under this Act.

#### **7. Contribution becomes debt on default of payment**

Where a corporation, company, business enterprise or person defaults in the payment of the contribution on the specified date, the sum payable shall become a debt owing to the Government and recoverable on behalf of the Government by the Attorney-General.

#### **8. Unpaid amount to attract interest**

The amount assessed as contribution shall, if not paid on the specified date, attract an interest calculated at the current bank rate.

---

**CHAPTER 83:07**

**MEDICAL SERVICES (FINANCIAL CONTRIBUTIONS) ACT**

**SUBSIDIARY LEGISLATION**

---

*No Subsidiary Legislation*

---