

1. What is Informal Sector Income Tax?

The Informal Sector Regulation was passed in 2007 (amended in 2015) and provides for the taxation of small self-employed individuals.

2. Who is categorised under the informal Sector?

All small self-employed individuals with no proper business records or permanent place of business.

3. What are the Informal Sector Income Tax Charges?

The charges vary with the sectors or types of trade.

N0	Sector/Trade	Rate
1	Painters/Sign Writers	D3,200
2	Firewood/Charcoal Vendors	D3,000
3	Bicycle Mechanics	D1,500
4	Radio/TV/Mobile Repairers	D5,000
5	Barbers	D2,000
6	Masons	D5,000
7	Building Contractors	D10,000
8	Electrical Workers	D5,000
9	Plumbers	D5,000
10	Video/DVD Shop Owners	D5,000
11	DVD/Cassette Vendors/Rentals	D1,000
12	Newspaper Vendors	D1,000
13	Telecenter/Cyber Café Operators	D5,000

14	Beach Bar Proprietors		D5,000
15	Handicraft/Batik/Wood Cavers/Vendors		D4,000
16	Fishmongers	Individuals	D2,000
		Canoe Owners	D5,000
17	Flowers, Fruits & Vegetable Vendors		D3,000
18	Market Stalls		D3,000
19	Vehicle tyre Repairs		D2,000
20	Market Butchers		D3,500
21	Market Fish vendors		D2,000
22	Motor Mechanics		D5,000
23	Carpenters		D5,000
24	Bakeries	Oven owners	D5,000
		Others	D3,000
25	Iron Benders		D2,500
26	Welders		D10,000
27	Tailors	1 machine	D1,500
		2 machines	D2,500
		3 Machines & above	D5,000
28	Butchers	Cattle	D5,000
		Small Ruminants	D3,000
29	Cattle Dealers	Cattle	D10,000
		Small Ruminants	D5,000
		Meat Roasters (Afra)	D3,000
30	Foreign Exchange Bureaus		D30,000
31	Hair Dressers	Small Shops	D2,000
		Saloon Owners	D10,000
32	Black Smith		D1,500
33	Gold/Silver Smith		D5,000
34	Freelance Photographer s	Photographers	D2,000
		Studio Owners	D5,000
35	Visiting Musicians, Artistes, Entertainers (non-Gambians)		D50,000
36	Gambians Musicians		5,000

37	Taxi, Gelegele and Van Drivers	D3,000
38	Others not mentioned Above	D5,000
39	Corner Shops	3,000

4. How and Where to File Returns and Make Informal Sector Income Tax Payments?

The Informal Sector taxpayers are not required to file annual income tax returns. Payments are made one off annually and should be made at the nearest DTD tax Office. However, instalment payments may be accepted upon request.

5. Who is Exempted from Informal Sector Income Tax Filing and Payment?

Informal Sector taxpayers are required to file tax returns. However, **NO ONE** is exempted from informal sector income tax payments. The payments are due on or before 31st March each year

6. Is the Payments Made a Final Tax?

YES. The tax paid is the final tax unless if the taxpayer's turnover is above D100, 000.

7. Objection & Appeal of Tax Decisions

Taxpayers not satisfied with any tax decision can, within 30 days, object to such a decision through the Objection and Appeal process. The process starts with an objection at the GRA through to an appeal to the Tax Tribunal and then to the Court of Appeal where necessary.

8. Offences

The following are offences punishable under the Income and Value Added Tax Act 2012.

- Failure to file tax declaration or other documents
- Giving false or misleading information
- Failure to notify the CG for a change in business or address
- Failure to recover tax from a person holding money on behalf of a taxpayer
- Improper use of TIN
- Obstructing Revenue Officers in the performance of their duty.

This brochure is not intended as an exhaustive explanation or replacement of the Informal Sector Regulation. If you require detail information about your obligations, you should contact the nearest GRA Office.



Gambia Revenue Authority Informal Sector Income Tax Brochure

HEAD OFFICE:

Revenue House
78/79 Liberation Avenue
Banjul, The Gambia
Tel: (220)4223 128/129/132/159/366/371/432
Fax: (220) 4228 943 / 4226 803

BRANCHES:

Barra
Basse
Brikama
Brikamaba
Brusubi
Farafenni
Kanifing
Serrekunda
Soma
Talinding

E-mail: Webpage: www.gra.gm