

**REPUBLIC OF THE GAMBIA**

In accordance with section 184 of the Income and Value Added Act 2012, and Regulation 28 of the 2014 VAT Regulations



GRA v3.2.14

**GAMBIA REVENUE AUTHORITY**

**MONTHLY VAT RETURN**

TIN			
Taxpayer name			
Trading As			
Physical Business Address			
Mailing Address			
Telephone		P. O. Box	
Return for the period (month/year):		Tick here for NIL return <input type="checkbox"/>	

**Returns are due on or before the 15th of the following month**

**NB: There are automatic charges for late filing and late payment, and significant penalties for wilful evasion**

Supply of Goods and/or Services		Value (Excluding VAT)	VAT Rate	VAT Amount
A	Taxable sales (Standard rate)		15%	-
B	Zero-rated sales (Exports)		0%	
C	Exempt sales			
D	<b>Total sales (A+B+C)</b>	-		
Purchases		Value (Excluding VAT)	VAT Rate	VAT Amount
E	Exempt (Local & Import) Purchases			
F	Domestic Taxable purchases (Standard rate)		15%	-
G	Imports (Standard rate)		15%	-
H	Input Tax Adjustments			
I	<b>Total Input Tax (F+G+H)</b>			-
J	<b>Total due or claimable for the period (A-I)</b>			-
K	Less credit balance from previous month			
L	<b>Net Tax payable/Credit due for month (J-K)</b>			-
M	Less refund claims lodged in month			
N	<b>Final Payable/Credit Balance forward (L-M)</b>			-

I declare that this return is a true and complete statement of all particulars required under the VAT Act

Name of Declarant: \_\_\_\_\_

Signature: \_\_\_\_\_

Designation: \_\_\_\_\_ Date: ..... / ..... / ..... .....

**FOR OFFICE USE**

Name of Receiving Officer \_\_\_\_\_ Date: ..... / ..... / ..... .....

Signature of Receiving Officer \_\_\_\_\_

Name of Returns Officer \_\_\_\_\_ Date: ..... / ..... / ..... .....

Signature of Returns Officer \_\_\_\_\_

Please contact the nearest Gambia Revenue Authority office if you need assistance in completing this form