

On submission, the system will send an instant e- acknowledgement. If approved, the system notifies taxpayer of the amendment of taxpayer information with a URL link to be able to print amended TIN certificate. If rejected, the system notifies taxpayer of reason for Rejection of TIN amendment.

WHAT ARE THE OFFENCES FOR MISUSE OF A TIN?

- Acquisition of multiple TINs
- The use of another taxpayer's TIN

This Brochure is not intended to provide an exhaustive explanation or replacement of your TIN registration obligations under the revenue laws. If you require detailed information about your obligations, you should contact the nearest GRA Tax Office.

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1	Banjul	+220 3767373
2	Barra	+220 7233322
3	Basse	+220 7142145
4	Brikama	+220 7095270
5	Brikamaba	+220 3108459
6	Brusubi	+220 7841998
7	Farafenni	+220 3715655
8	Kanifing	+220 4399748
9	Serrekunda	+220 3036000
10	Soma	+220 7624888
11	Tallinding	+220 7808608
12	Wellingara	+220 7670914

CONTACT US

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-  +220 4223 128 / 129 / 132 / 159 / 366 / 371 / 432
-  **HEAD OFFICE**
REVENUE HOUSE 78/79 LIBERATION AVENUE BANJUL, THE GAMBIA WEST AFRICA



GAMBIA REVENUE AUTHORITY

TIN E-REGISTRATION



With support from The Gambia - World Bank

WHAT IS TAX IDENTIFICATION NUMBER (TIN)?

A TIN is a unique identifier that is issued to taxpayers primarily for tax purposes. The TIN is issued to an applicant who is legally entitled to a TIN and may be considered as a taxpayer or require a TIN for other purposes as per the Income and Value Added Tax Act 2012.

WHAT ARE THE IMPORTANCES OF A TAX IDENTIFICATION NUMBER (TIN)?

- Management of taxpayer account on the GRA web portal.
- Filing of tax returns
- Payments of tax and non-tax revenue
- Filing of Refund claims
- Customs transactions (imports and exports)
- Interfacing with stakeholders
- Identifying business entities that are required to pay and / or file tax returns / declarations.

WHAT ARE THE REQUIREMENTS FOR TIN E-REGISTRATION?

INDIVIDUALS

- National ID
- Alien ID
- Gambia Passport
- Foreign Passport

CORPORATES

- Memorandum & Articles of Association
- Partnership Deed
- Constitution of Association
- Application Letter

HOW DO YOU REGISTER FOR A TIN THROUGH THE E-REGISTRATION PLATFORM?

- Access the GRA web portal <https://www.gra.gm>
- Create temporary credentials for online registration
- Login with the temporary credentials.
- Complete TIN registration form
- Upload relevant supporting documents
- Submit

On submission, the system will send an instant e- acknowledgement. If approved, the system notifies taxpayer of Generation of TIN with a URL link to be able to print TIN certificate. If rejected, the system notifies taxpayer of reason for Rejection of TIN registration.

HOW DO YOU AMEND TAXPAYER DETAILS THROUGH THE E-REGISTRATION PLATFORM?

Upon registration of a taxpayer for TIN, any changes in taxpayer information requires an amendment of TIN information

- Access the GRA web portal – <https://www.gra.gm>
- Login with Portal credentials
- Complete the amendment form
- Upload relevant supporting documents
- Submit