

GAMBIA REVENUE AUTHORITY

GIFT POLICY

JANUARY 2023

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1.0 INTRODUCTION

The Gambia Revenue Authority (GRA) Board and Management recognize the need to maintain a good reputation in order to promote public confidence and taxpayer compliance. Taxpayers and all other stakeholders must be confident that members of the GRA Board, Management and staff are not prejudiced by bribery, gifts, benefits and hospitality, in the performance of their duties.

It is recognized that taxpayers, current or potential clients and other business acquaintances may offer favors that might typically include gifts, meals, money, entertainment, discounts, commissions, travel, transportation, lodging, and other goods or services. These gifts and benefits may influence or be perceived to influence the performance of official duties. For GRA to carry out its functions fairly, impartially, and professionally, and for the public to be confident that it will do so, GRA officials must be able to demonstrate that they cannot be improperly influenced in the performance of their duties by offers of gifts or other benefits or inducements, hence the need for this Policy.

The objective of this Policy, therefore, is to ensure that GRA officials are beyond and above reproach with regard to Gift Management and that all staff will be guided when confronted with such challenges. It is the belief of GRA that this Policy best serves the public interest and protects its staff against any accusations for inappropriate behavior.

2.0 POLICY STATEMENT

The Authority shall not allow staff to accept money, gifts, and donations, or any consideration as an inducement or reward from other members of staff or public extended to them by virtue of their official position for any act or omission, which may influence their present or future actions or show favor or disfavor to any person. Taxpayers and all other stakeholders must be confident that Management and all members of staff are not prejudiced by bribery, gifts, benefits and hospitality, in the performance of their duties.

3.0 PURPOSE

This is an administrative policy whose primary purpose is to provide guidance regarding the

management of gifts and benefits in accordance with the GRA Act and Code of Conduct and Ethics to ensure that no gift or benefit is given or received in circumstances that may compromise one's integrity.

4.0 OBJECTIVES

This policy is a guide to all staff to:

- i. Promote compliance with applicable statutes, regulations and rules.
- ii. Demonstrate to employees the Authority's commitment to responsible corporate conduct.
- iii. Increase the likelihood of preventing and/or identifying unlawful and/or unethical behavior.
- iv. Improve the quality, consistency, effectiveness, and efficiency of providing services.

5.0 INTERPRETATION AND WORKING DEFINITIONS

For the purpose of this policy unless the context otherwise requires:

- i. **Gifts** - Non-monetary items of value that include, but are not limited to presents (watches, furniture, flowers, awards, meals and other food items, accommodation, promotional items, favors, discounts, travel and/or lodging expenses, hospitality, tickets to sporting or entertainment events, tickets to sponsored events, donation offered, given, or received without any obligation to provide any benefit in return.
- ii. **Employee of the Authority** - Revenue Officer as referred in the GRA Act.
- iii. **Public Officer** - Has the meaning assigned to it under the 1997 Constitution.
- iv. **Benefit** - Means anything of value to recipient, or anything that may be perceived by any reasonable person to be of value, use, assistance, or advantage to the recipient. A benefit may include, but is not limited to; money, preferential treatment regarding employment, access to events, functions or information, club membership, discounts in shops, or any other advantage gained.

- v. **Bribe** - Means gift of money, favor or material given to persuade Staff to do or not to do something.
- vi. **Bribery** - Means the act of offering staff money or other valuables, in order to persuade him or her to do or not to do something.
- vii. **Corruption** - Means the soliciting, accepting, obtaining, giving, promising or offering of a gratification by way of a bribe or other personal temptation or inducement, or the misuse or abuse of a public office for advantage or benefit for one's self or for another person.
- viii. **Solicitation** - Refers to the act of asking another party for a gift or benefit, or behaving in a manner that might lead to another party offering a gift, benefit or a bribe.
- ix. **Existing Laws** – Refers to the Laws of the Gambia.

6.0 SCOPE AND APPLICATION OF THE POLICY

This policy applies to all staff of the Authority, permanent and temporal.

7.0 GENERAL GUIDELINES

- 7.1 Staff should not solicit a gift including soliciting or acceptance of a non-monetary gift in the form of a gratuity, hospitality, free passages and services or favors.
- 7.2 Gifts that would compromise objectivity, integrity, impartiality, or create potential conflict of interest should not be accepted.
- 7.3 Staff shall under no circumstance accept a monetary gift.
- 7.4 Staff may receive a non-monetary gift in his or her official capacity if the value of the gift does not exceed D5,000 (Five Thousand Dalasi).
- 7.5 A staff who receives a gift whose value exceeds D5,000 Dalasi shall, within 72hours of reporting to the office, declare it to the Authority.
- 7.6 An employee shall not accept a gift from another employee who earns less pay, unless the

person giving the gift is not a subordinate.

7.7 This Policy does not prevent a staff from accepting a gift from a relative, friend or subordinate for gifts given or received on exceptional circumstances such as illness, bereavement and or on special occasions when gifts are traditionally given or exchanged e.g., birthdays, graduation, marriage, retirement, anniversaries.

7.8 The timing of the gift or offer of a gift should be considered when determining if the gift is appropriate. An appearance of impropriety or undue influence is created when gifts are offered and/or accepted with frequency, of significant value or during a decision-making process.

8.0 EXCEPTIONS

Excepted from this policy are gifts given to employees such as calendars, diaries, t-shirts, pens, desk organizers, trade show bags and all other items of small value that employees obtain, as members of the public, at events such as conferences, training, seminars, and trade shows, that are offered equally to all members of the public attending the event. This includes food and beverages provided at events, exhibitions, trade shows, press events, and parties funded by conference or event sponsors.

9.0 DISCLOSURE

9.1 All staff shall declare all gifts received irrespective of the monetary value of the gift to the Supervisor (Branch Manager/Head of Unit or Department) using the Gift declaration form EXCEPT gifts received under clauses 7.7 and 8.0.

9.2 All staff are required to declare gifts received within 72hours in the physical Gift Received Register as applicable in 7.5 above.

9.3 The gifts received are to be stored and maintained in good condition until such time the Gift Committee

9.4 Takes a decision about how to dispose the gift.

9.5 Departments/Units/Sections/Stations shall open and keep gift registers (*Appendix II*) for recording and attaches as per clause 7.5.

9.6 Any person, whether or not an employee of GRA aware of any gift which is or may be in breach of this gift policy, shall report to the Internal Affairs Unit.

- 9.7 If a staff receives a gift and does not declare it as prescribed, he/she shall be in breach of this policy.
- 9.8 If any employee, who knows that a colleague is in receipt of a gift that he/she has not declared but fails to report the colleague is equally guilty of non- declaration.
- 9.9 If a staff has any question or doubt about whether a gift is appropriate, he/she should seek guidance from his/her supervisor or Internal Affairs Unit before acceptance.
- 9.10 Any staff who gives out gifts to other Government Officials or Agencies on behalf of the Authority is required to declare it in the gifts register within 72hours.

10.0 DISPOSAL OF GIFTS

- 10.1 All gifts declared and surrendered to the Authority shall be kept by the Internal Affairs Unit pending disposal.
- 10.2 The Authority will dispose of gifts in accordance with the provisions of existing laws and guidelines.
- 10.3 The Gifts Committee is the Oversight Committee for the gifts. The Committee decides the mode of disposal of the gifts in line with the provisions of existing laws.
- 10.4 The committee shall develop guidelines that shall guide all staff on disposal.
- 10.5 The Gifts Committee shall meet on a quarterly basis and at the close of every financial year furnish the Commissioner General with a report.

11.0 BREACH OF THIS POLICY

- 11.1 Any employee who breaches the terms of this policy shall be guilty of gross misconduct and shall be liable to disciplinary process in accordance with existing laws and the GRA Code of Conduct/Disciplinary Code.
- 11.2 Responsibility for initiating disciplinary action.
The Head of Department/Unit/Section/Station should institute disciplinary measures according to the Code of Conduct/Disciplinary Code.

Appendix I

Gift Declaration Form



Gift Declaration
form.docx

Appendix II

The Gifts Register



Register of Gifts
Received.xlsx