

On submission, the system will send an instant e- acknowledgement. After review of the amendment request, system sends notification to taxpayer of the approval/rejection of amendment request.

HOW DO YOU REQUEST FOR AN EXTENSION OF RETURNS FILING DUE DATE THROUGH THE E-FILING PLATFORM?

- Access the GRA web portal – <https://www.gra.gm>
- Login with portal credentials
- Select applicable tax type
- Select return and tax period
- Complete Return Extension request form
- Upload reason(s) for extension
- Submit

On submission, the system will send an instant e- acknowledgement. After review of the extension request, system sends notification to taxpayer of the approval/rejection of extension request.

WHAT ARE THE OFFENCES RELATED TO THE FILING OF TAX RETURNS?

- Failure to lodge tax returns or other documents
- Failure to lodge tax returns on time
- Failure to maintain proper records
- Giving false or misleading information
- Failure to provide relevant supporting

This Brochure is not intended to provide an exhaustive explanation or replacement of your filing 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

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GAMBIA REVENUE AUTHORITY

E- FILING



With support from The Gambia - World Bank

WHAT IS E-FILING?

E-filing is an online process that allows taxpayers to file/submit tax returns/declarations and other relevant documents. Returns filing is a fundamental aspect of tax administrations' operational activities.

WHAT IS THE PURPOSE OF E-FILING?

- Helps taxpayers to seamlessly file tax returns online from anywhere at any convenient time.
- Reduces processing time compared to manual based processes
- Reduces compliance costs associated with manual based processes
- Helps to reduce human errors in processing manual forms
- Enhances transparency and accountability.

WHO IS REQUIRED TO FILE A TAX RETURN AND WHEN?

All taxpayers registered for the following tax types in The Gambia are required to file tax returns. Please refer to the table below for the filing requirements and due dates.

Tax Type	Submission Frequency	Due Date
Corporate Income Tax	Quarterly and Annually	15 days after end of quarter and 3 months after end of tax year

Individual/ Personal Income Tax	Quarterly and Annually	15 days after end of quarter and 3 months after end of tax year
Pay As You Earn (PAYE) Tax	Monthly	15 days after month end
Value Added Tax	Monthly	15 days after month end
Fringe Benefit Tax	Monthly	15 days after month end
Withholding Tax	Monthly	15 days after month end
Capital Gains Tax	Ad hoc	15 days after disposal date
Rental Income Tax	Quarterly and Annually	15 days after end of quarter and 3 months after end of tax year
Pool and Betting Tax	Monthly	15 days after month end

WHAT ARE E- FILING REQUIREMENTS?

The main requirements for the E-filing process are as follows:

- Access the GRA web portal – <https://www.gra.gm>
- TIN
- User Profile
- Login to web portal with profile credentials
- Relevant supporting documents
- Valid email address and contact number

HOW DO YOU FILE TAX RETURNS THROUGH THE E-FILING PLATFORM?

- Access the GRA web portal – <https://www.gra.gm>
- Login with portal credentials
- Select applicable tax type
- Complete the return form/upload form
- Upload relevant supporting documents
- Submit

On submission, the system will send an instant e- acknowledgement. System sends notification to taxpayer acknowledging processing of Return / Declaration with document ID to process payments. Where there is an error in submitting a return, the system sends notification to taxpayer requesting correction of Return.

HOW DO YOU AMEND RETURNS THROUGH THE E-FILING PLATFORM?

After the filing of a tax return, changes in the return may require an amendment of that tax return. Return amendment includes the cancellation or adjustment of an existing return. Outlined below are the steps for the amendments:

- Access the GRA web portal – <https://www.gra.gm>
- Login with portal credentials
- Select applicable tax type
- Select return and period to amend
- Amend relevant fields and provide reason for amendment.
- Upload relevant supporting documents
- Submit