

On submission, the system will send an instant e-acknowledgement. If approved, the system notifies taxpayer of tax type registration with URLs to educate taxpayer of tax type and / or print tax type certificate where applicable. If rejected, the system notifies taxpayer of reason for Rejection of tax type registration.

HOW TO AMEND TAX TYPE REGISTRATION THROUGH THE E-REGISTRATION PLATFORM?

On registration of a taxpayer for a tax type, changes in tax type information may require an amendment of the tax type registration. Tax type amendment includes suspension and cancellation (deregistration) and re-instatement (re-registration).

- Access the GRA web portal;
<https://www.gra.gm>
- with Portal credentials
- Complete the tax type suspension/ reinstatement form
- Upload relevant supporting documents
- Submit

On submission, the system will send an instant e- acknowledgement. If approved, the system notifies taxpayer of tax type registration amendment. If rejected, the system notifies taxpayer of reason for Rejection of tax type registration amendment.

WHAT ARE THE OFFENCES RELATED TO TAX TYPE REGISTRATION?

- Failure to register for applicable tax types.
- Failure to lodge tax returns or other documents
- Failure to maintain proper records
- Giving false or misleading information
- Failure to notify the Commissioner General of a change in business
- Failure to apply to the Commissioner General for cancellation of registration of unapplicable tax types.

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

S/N	Tax Office	Telephone
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

-  WWW.GRA.GM
-  INFO@GRA.GM
-  +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

TAX TYPE E-REGISTRATION



With support from The Gambia - World Bank

WHAT IS A TAX TYPE E-REGISTRATION?

This refers to the online registration of a taxpayer for particular tax types and/or other applicable obligations.

WHAT ARE THE TYPES OF TAX TYPE E-REGISTRATION?

- Automatic E-Registration:** Obligations are automatically registered based on a taxpayer's category, classification, turnover, have employees, etc.
- Voluntary E-Registration:** Where a taxpayer applies for the registration of certain tax types or obligations.
- Enforced Registration:** When GRA initiates the registration of a taxpayer for a tax type based on information received.

WHO IS REQUIRED TO REGISTER FOR A TAX TYPE?

All individuals and entities engaged in economic or income generating activities in The Gambia are required to be registered. Also, all residents in The Gambia who earn taxable income outside the Gambia are required to register for tax.

WHAT ARE THE REQUIREMENTS FOR TAX TYPE E-REGISTRATION?

INCOME TAX (PERSONAL OR CORPORATE): All individuals and entities engaged in economic or income generating activities in The Gambia are required to register for income tax.

Additionally, all Gambian residents engaged in economic or income generating activities outside The Gambia are required to register for Income Tax.

PAYE TAX: All employers in The Gambia are required to register for PAYE tax.

VALUE ADDED TAX: All businesses with taxable supplies (sales) of D2, 000, 000 and over in a tax year are required to compulsorily register and charge VAT. Additionally, all businesses with taxable supplies (sales) of D1, 000, 000 and over in a tax year may voluntarily register for VAT. Auctioneers and promoters of public entertainment are also required to register for VAT regardless of their turnover threshold.

RENTAL INCOME TAX: All property owners who earn rental income from properties located in The Gambia are required to register for rental income tax. Additionally, all Gambian residents who receive rental income in The Gambia from properties located outside The Gambia are required to register for rental income tax.

WITHHOLDING TAX: Taxpayers who retain the services of a contractor or subcontractor are required to register for withholding tax. Resident companies and partnerships that pay dividend, royalties, rent and interest are required to register for withholding tax.

FRINGE BENEFITS TAX: All employers in The Gambia who provide benefits or payments in kind (fringe benefits) to their employees are required to register for fringe benefits tax

CAPITAL GAINS TAX: Any individual or entity that disposes a capital asset in The Gambia is required to register for Capital Gains Tax. In addition, any resident individual or entity that sells a capital asset outside The Gambia is required to register for Capital Gains Tax.

EXPATRIATE QUOTA/PAYROLL TAX: All employers of non-Gambian citizens in the Gambia are required to register for expatriate quota/payroll tax. It is the responsibility of the employer to pay the expatriate quota/payroll tax and is not deductible or transferable to the employee.

POOL AND BETTING TAX: All operators of gaming and gambling activities in the Gambia are required to register for Pool and Betting Tax. It is the duty of the gaming and gambling operator to withhold the tax at the time of payment of the winnings.

NATIONAL EDUCATION AND TECHNICAL TRAINING LEVY (NETTL): All companies, partnerships and individual businesses with a turnover of at least D1,000,000 are required to register for NETTL.

HOW TO REGISTER FOR A TAX TYPE THROUGH THE E-REGISTRATION PLATFORM?

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