

This Brochure is not intended to provide an exhaustive explanation or replacement of your 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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GAMBIA REVENUE AUTHORITY

E-REGISTRATION



With support from The Gambia - World Bank

WHAT IS E-REGISTRATION?

Taxpayer registration forms the foundation for all tax administration operational activities. E-registration is an online process that allows taxpayers to register primarily for tax purposes. Registration for tax purposes includes TIN registration and tax type registration such as Personal Income Tax, Corporate Income Tax, Value Added Tax, etc.

WHAT IS THE PURPOSE OF E-REGISTRATION?

- Helps taxpayers to seamlessly register for tax purposes online from anywhere at any convenient time.
- Reduces processing time compared to manual based processes leading to quicker approvals and issuance of certificates.
- Reduces compliance costs associated with manual processes
- Helps to reduce human errors in processing manual forms

WHO IS LIABLE FOR E-REGISTRATION?

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 liable to register for tax.

WHAT ARE THE E-REGISTRATION REQUIREMENTS?

The main requirements for E-registration process are as follows:

- Access to internet
- Access to the online platform (GRA Website and the ITAS Portal).
- Supporting documents (identification documents, company documents, etc.).
- A valid email address or contact number

HOW DO YOU REGISTER 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.
- For specific tax type registration, refer to the specific brochures.