



GAMBIA REVENUE AUTHORITY

Taxpayer Charter

→ Second Edition ←
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REVENUE HOUSE,
78-79 LIBERATION AVENUE,
BANJUL, THE GAMBIA

COLLECTING REVENUE FOR NATIONAL DEVELOPMENT



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1 INTRODUCTION

The Gambia Revenue Authority was created by an Act of the National Assembly in 2004 (as amended 2010) as a corporate body to assess, charge, levy and collect revenues due to the Government, as well as administer and enforce the Revenue Laws. The Act also redefined a corporate structure for tax administration that merged and strengthened the national revenue collection effort under a single corporate entity as enshrined in Part IV, Sections 14 and 15 of the GRA Act, 2004 (as amended 2010).

The Gambia Revenue Authority (GRA) is committed to serving taxpayers professionally, fairly and transparently. This Taxpayer Charter outlines the rights and obligations of taxpayers and the commitment of GRA to ensure a fair and efficient tax system.

1.1 OUR MANDATE

The mandate of the Authority as provided under section 13 of the GRA Act, 2004 (as amended in 2010) is as follows:

- Assess, charge, levy and collect revenue due to the Government
- Ensure that all revenues collected are, as soon as reasonably practicable, paid to the Consolidated Revenue Fund



- Administer and enforce the Gambia Revenue Authority Act and the Revenue Laws
- Promote full compliance with Revenue Laws
- Take such measures as may be required to improve the standards of the services provided to taxpayers and with a view to improving efficiency and effectiveness in the administration and maximizing revenue collection.
- Take such measures as may be required or considered necessary to prevent tax fraud and other forms of tax evasion.
- Advise the Minister of Finance and Economic Affairs on matters relating to the administration and collection of revenue under the Gambia Revenue Authority Act and other Revenue Laws.
- Perform other such functions, in relation to revenue, as the Minister of Finance and Economic Affairs may direct.

The GRA derives its mandate from statutes including the following:

1. Gambia Revenue Authority Act, 2004 (as amended in 2010)
2. Income & Value Added Tax Act, 2012
3. Customs and Excise Act, 2010
4. Motor Traffic Act, 1948 (as amended in 2008)
5. Payroll Tax Act, 1976 (as amended in 2008)
6. Stamp Act, 2009 (as amended in 2019)
7. Pool Betting (Licensing) Act, 1963 (as amended in 1973)



8. Single Window Business Registration Act, 2013
9. National Accreditation and Quality Assurance Authority Act, 2015
(Cap 83.05)
10. Fire Arms and Ammunitions Act, 1939 (as amended in 2008)
11. Information and Communication Act, 2009 (as amended in 2013)
(Cap 74.03)
12. State Lands Act, 2008 (as amended in 2015) (Cap 57.02)
13. Land Registration of Deeds Act, 1980 (Cap 57.01)
14. Tobacco Control Act, 2016
15. National Environment Management Act (NEMA), 1994
16. The Gambia Roads and Technical Services Authority Act, 2003 (as amended in 2007)
17. Public Utility Regulatory Authority Act, 2001

In addition to the above laws, the Gambia Revenue Authority also implements policy directives from the Ministry of Finance and Economic Affairs.

1.2 GRA VISION

To be a leading revenue administration recognised for excellence in revenue mobilisation and service delivery.



1.3 GRA MISSION

Optimize revenue collection and facilitate legitimate trade by promoting compliance with revenue laws, leveraging data, technology, and competent staff.

1.4 CORE VALUES

In the execution of our mandate, we uphold the following:

- **Integrity** –: We uphold the highest standards of honesty and ethics in all our actions.
- **Professionalism** –: We demonstrate excellence, competence, and diligence in all our interactions and duties.
- **Fairness & Impartiality** –: We are committed to applying the law consistently, responsibly and administering our mandate reasonably.
- **Teamwork** –: We encourage the principle of team spirit and camaraderie.
- **Commitment** –: Nurture staff commitment and dedication to service.
- **Innovation** –: We embrace new ideas and technologies to continuously improve our services and processes.
- **Transparency & Accountability** –: We operate with openness and responsibility, ensuring that our processes and decisions are clear and accessible to all.



1.5 FOREWORD

Dear Esteemed Taxpayers,

The Gambia Revenue Authority (GRA) recognizes the importance of establishing a mutual relationship with you, our esteemed taxpayers, and other stakeholders in the process of mobilizing revenue to support the government's development agenda.



As such, the Authority has put forward this Charter to demonstrate our commitment to deliver quality services to taxpayers and other stakeholders

towards the implementation of our statutory mandate. This Charter explains the services provided by GRA as well as the rights and obligations of taxpayers in their dealings with the Authority.

As we engage in continuous reforms such as the introduction of digital solutions, we expect our service delivery standards to improve and/or change, hence the need for regular review of this Charter. We acknowledge that the delivery of quality service can be influenced by a dedicated workforce as well as efficient systems. We shall, therefore, continue to invest in our staff and information systems while using a taxpayer centric approach.

We remain committed to providing services that are impartial and easily accessible. We recognize you as valued partners in collecting revenue for national development.

Commissioner General
Yankuba Darboe



2 PURPOSE OF THE TAXPAYER CHARTER

The purpose of this taxpayer charter is to

- Specify the taxpayer services provided by GRA.
- Stipulate the rights and obligations of taxpayers.
- Help reinforce mutual trust and collaboration with taxpayers.





2.1 OUR SERVICES

GRA administers both Domestic and International Trade Taxes. We offer a wide range of services that include, but not limited to;

- Registration of all persons who are required to be registered with GRA,
- Tax Advisory,
- Facilitation of Tax Payments (Tax-type, levies and other fees),
- Educating individuals and corporate bodies on their rights and obligations as well as the functioning of the Revenue Laws, including in local languages where possible,
- Providing fair assessment of the value of goods and services for tax purposes,
- Facilitation of international trade
- Audits and Refunds,
- Tax Dispute Prevention and Resolution,
- Provision of tax and trade related statistics,
- Cargo Clearance Processes,
- Tax Clearance Services,
- Licensing of bonded warehouses,
- Licensing of tax agents and clearing agents
- Other tax-related services demanded by taxpayers



2.2 CONTACT US

Service-Related Correspondences

For all enquiries and complaints, please contact the toll-free telephone number (+220)-4223641 or email at info@gra.gm or access the GRA website on <http://www.gra.gm/>

For physical correspondence, please address to:

The Commissioner General
Gambia Revenue Authority
Revenue House
78-79 Liberation Avenue
Banjul, The Gambia

Whistleblower/ Informant management

To report all tax non-compliance and malpractices, please contact the toll-free number (+220)-4223641 or email at info@gra.gm.

You can access the GRA Whistleblower Policy on the GRA website at <https://www.gra.gm/downloads>.



3 TAXPAYER RIGHTS

Taxpayers have right to the following:

3.1 OBJECT TO A TAXATION DECISION

Taxpayers have the right to object to an assessment or any other taxation decision made by GRA in accordance with the Revenue Laws and to expect that GRA will consider their objections promptly and fairly, and to receive a response from GRA within the period specified in the Law.

3.2 APPEAL TO A TAXATION DECISION

Taxpayers have a right to appeal to the Tax Tribunal against the decision of GRA. Taxpayers and GRA both have a right to appeal against a decision of the Tax Tribunal to the Court of Appeal.

3.3 CONFIDENTIALITY

Taxpayers have the right to confidentiality to any information provided to the Authority to the extent provided by law. Taxpayers have the right to expect appropriate action to be taken against GRA employees who wrongfully use or disclose taxpayer information.

3.4 PRIVACY

All Taxpayers have a right to privacy. The Authority will follow due process of law and will be no more intrusive than necessary in any inquiry, examination, or enforcement action and will respect all due process rights, including search and seizure protections.



3.5 ACCESS TO INFORMATION

Taxpayers, in the conduct of their tax affairs, are entitled to a complete, timely and accurate information on their rights and obligations under the various Acts administered by GRA. Such information will clearly explain among others; the tax types & rates, duties, waivers, exemptions, allowances, reliefs, tax credits and refunds.

3.6 QUALITY SERVICE

Taxpayers have the right to receive prompt, courteous, and professional assistance in their dealings with GRA. They are also entitled to be communicated to in a way they can easily understand, and to speak to a supervisor about inadequate service.

3.7 REPRESENTATION

Taxpayers have the right to appoint and retain an authorized representative of their choice such as a tax agent or clearing agent to represent them in their dealings with GRA.

3.8 FAIR TREATMENT

Taxpayers have a right to be treated fairly in all their dealings with GRA. The tax system may consider facts and circumstances that might affect the taxpayers' underlying liabilities, ability to pay, or provide information timely. Tax laws and procedures shall be applied consistently to all taxpayers.



3.9 IDENTIFICATION

Taxpayers have the right to demand for an official GRA identification from our officers visiting them on official duties. Taxpayers may also confirm the identity of the staff through the GRA website (<https://www.gra.gm/staff-id>) using their staff ID number or call the nearest GRA office to confirm the identity of the officer visiting them if still in doubt of the identification provided.

3.10 DEMAND FOR RECEIPTS

Taxpayers have the right to request for a GRA payment receipt whenever a payment is made. Cashiers shall issue receipts whenever a payment is made.

3.11 RESPECTFUL TREATMENT

Taxpayers have the right to be treated with courtesy and consideration and their concerns to be heard and attended to.

3.12 PRESUMPTION OF HONESTY

Taxpayers shall be presumed as honest, and their declarations be considered as complete and accurate until proven otherwise.

3.13 PROFESSIONAL TREATMENT

Taxpayers have the right to be treated by the Authority with the highest standards of trust, honesty, competency and efficiency.



4 TAXPAYER OBLIGATIONS

4.1 REGISTRATION

Any person who is eligible to register for tax purposes **MUST** register in accordance with the Revenue and other relevant laws. Registration for tax purposes includes:

- Taxpayer Identification Number (TIN) registration
- Business registration
- Tax-type registration
- Motor Vehicle Registration
- Registration with the Gambia Public Procurement Authority (GPPA) where applicable.
- Registration of Agents (Clearing, Forwarding & Tax Agents)
- Failure to register for applicable taxes on time may lead to the imposition of penalties.

4.2 TIMELY FILING OF TAX RETURNS/CUSTOMS DECLARATIONS

- Taxpayers who are registered for a tax-type with filing obligation **MUST** file the tax returns within the period prescribed in the Revenue Laws.
- A taxpayer who imports or exports goods **MUST** make a Customs declaration.



- A taxpayer who files a tax return or makes a Customs declaration has an obligation to ensure that the return or the declaration is completed and duly signed.
- Failure to file tax returns or Customs declarations on time may lead to the imposition of penalty.

4.3 TIMELY PAYMENT OF TAXES AND DUTIES

- A taxpayer has an obligation to pay the full amount of taxes and/or duties on time as prescribed in the Revenue Laws.
- A taxpayer has an obligation to remit, by due dates, all taxes withheld or collected on behalf of GRA from other taxpayers.
- Failure to pay taxes and/or duties on time may lead to the imposition of penalty and interest charges.

4.4 REFUND CLAIM

Taxpayers submitting tax refund claims MUST use the prescribed forms and attach the relevant supporting documents. Failure to submit relevant supporting documents may lead to delay in the processing of refund claims.

4.5 ACCURACY OF TAX RETURNS/CUSTOMS DECLARATIONS

A taxpayer who files a tax return or makes a Customs declaration has an obligation to ensure that the return or the declaration is complete and has true disclosure of the transaction(s) covered in that document.



4.6 PROPER RECORD KEEPING

Taxpayers are obliged to keep and maintain complete, accurate and sufficient records of their business transactions in accordance with the Revenue Laws.

4.7 ISSUANCE OF RECEIPTS AND INVOICES

Taxpayers engaged in the selling of goods and/or services have an obligation to issue receipts and invoices for all business transactions. Buyers have a duty to request for receipts and/or invoices for the acquisition of goods or services obtained in accordance with the Revenue Laws.

4.8 COOPERATION WITH REVENUE OFFICERS

- Taxpayers are obliged to cooperate with staff of the Authority in the conduct of their duties.
- Taxpayers should not intimidate, abuse, threaten or influence the Officers in any manner whatsoever, whether financial, material or otherwise.
- Taxpayers are obliged to provide reasonable assistance to staff when requested.

4.9 AVOID TAX EVASION

Taxpayers shall not engage in any form of tax evasion, aggressive tax



planning, smuggling and/or other illegal practices that have the potential to cause revenue leakages. Engaging in such practices may lead to sanctions in accordance with the Revenue Laws.

4.10 DEALING WITH AUTHORIZED STAFF

Taxpayers and/or their authorized agent(s) shall deal and cooperate with GRA's authorized staff only.

4.11 RESPONSE TO TAX NOTICES ISSUED BY THE AUTHORITY

Taxpayers are obliged to respond to notices and information requests received from GRA in a timely manner.

4.12 DISCLOSURE OF RELEVANT INFORMATION

- Taxpayers have an obligation to disclose and produce all relevant information, records and documents required by GRA officials when carrying out their lawful duties.
- Taxpayers have an obligation to notify GRA immediately of any changes in their personal and business status (e.g., Personal and business addresses, contact details, change in business activity, Tax residency status, and any other circumstances that affect their tax status).



4.13 WHISTLE-BLOWING OF SUSPECTED DEALINGS

- Taxpayers are encouraged to promptly report on any tax malpractices to the GRA Internal Affairs Unit at the Head Office by contacting the toll-free number (+220)-4223641, or by email at info@gra.gm.
- Taxpayers are encouraged to assist in deterring non-compliance by reporting such cases to the Authority.

Disclaimer:

This Taxpayer Charter is not intended to provide an exhaustive explanation or replacement of the rights and obligations of taxpayers under the Revenue Laws. If you require detailed information about your rights and obligations, you should contact the nearest GRA Office. You can also refer to the various Revenue Laws administered by GRA as mentioned above.