

PAYROLL TAX ACT
[CAP. 83:04, Laws of The Gambia 2009]

EXPATRIATE QUOTA PAY ROLL TAX NOTICE, 2026

IN EXERCISE of power conferred on the Minister under section 21 of the Payroll Act, this Notice is issued.

[Cap. 83:04, Laws of The Gambia 2009]

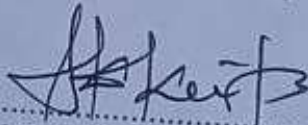
1. Citation

This Notice may be cited as the Expatriate Quota Pay Roll Tax Notice, 2026.

2. Expatriate quota pay roll tax

- (1) Every employer of an expatriate shall pay a tax of D30,000 in a year if the expatriate is citizen of an Economic Community of West African States or has a special status.
- (2) Every employer of an expatriate shall pay a tax of D100,000 in a year if the expatriate is not a citizen of an Economic Community of West African States.

ISSUED this [#] 10 day of March 2026



HON. SEEDY KEITA
MINISTER OF FINANCE AND ECONOMIC AFFAIRS