

• Proceed with payment via bank or other payment platform

System sends notification to taxpayer with URL to print receipt. Copy of receipt can be generated from portal account.

WHAT ARE THE OFFENCES RELATED TO THE PAYMENT OF TAXES AND LEVIES?

- Failure to pay
- Failure to pay on time
- Giving false or misleading information
- Failure to comply with third party recovery notice

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



GAMBIA REVENUE AUTHORITY

E- PAYMENT

CONTACT US



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REVENUE HOUSE 78/79 LIBERATION
AVENUE BANJUL, THE GAMBIA
WEST AFRICA



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WHAT IS E-PAYMENT?

E-payment is an online process that allows taxpayers to pay their taxes and levies.

WHAT ARE THE ADVANTAGES OF E-PAYMENT?

- Helps taxpayers to seamlessly pay taxes and levies 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 LIABLE TO PAY TAXES AND/OR LEVIES AND WHEN?

All individuals and entities engaged in economic or income generating activities in The Gambia are required to pay tax. Additionally, all residents in The Gambia who earn taxable income outside The Gambia are liable to pay tax in accordance with the Income and Value Added Tax Act, 2012. Please refer to the table below for the payment requirements and due dates.

Tax Type	Payment 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
National Education & Technical Levy (NETTL)	Annually	2 months after end of tax year
Expatriate Quota/ Payroll Tax	Annually	2 months after end of tax year or 15 days after employment

WHAT ARE THE E-PAYMENT REQUIREMENTS?

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

- Access the GRA web portal – <https://www.gra.gm>
- Login to web portal with profile credentials
- Document ID generated from processed Returns
- Payment ID generated from pay-in slip
- Bank or other payment platform

HOW DO YOU GENERATE PAYMENT ID FOR NON-PROCESSED RETURNS?

- Access the GRA web portal – <https://www.gra.gm>
- Login to web portal with profile credentials
- Select tax type and period, and specify the amount to be paid
- Submit

System generates a payment ID and notifies taxpayer for payment

HOW DO YOU PAY THROUGH THE E-PAYMENT PLATFORM?

- Access the GRA web portal – <https://www.gra.gm>
- Login to web portal with profile credentials
- Use Document ID generated from processed Return or,
- Use Payment ID generated from pay-in slip