

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

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5	Brikamaba	+220 3108459
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7	Farafenni	+220 3715655
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10	Soma	+220 7624888
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GAMBIA REVENUE AUTHORITY

TAX CLEARANCE CERTIFICATES



With support from The Gambia - World Bank

WHAT IS A TAX CLEARANCE CERTIFICATE?

A Tax Clearance Certificate (TCC) is an official document issued by the Commissioner General to a taxpayer. It serves as confirmation that a business or individual has satisfied the Commissioner General concerning its tax obligations up to the date of issuance of the Certificate.

WHY DO YOU NEED A TAX CLEARANCE CERTIFICATE?

Taxpayers generally need a Tax Clearance Certificate as evidence of their tax compliance. Additionally, a Tax Clearance Certificate may be required for:

- The acquisition and renewal of contracts
- Registering as a tax agent or clearing and forwarding agent
- Applying for a government tender
- Contesting for national elections
- Renewal of business registrations
- Registration and renewal of motor vehicle license

WHAT ARE THE TYPES OF TAX CLEARANCE CERTIFICATES?

•Annual Tax Clearance Certificate:

This is issued once a year to taxpayers who have satisfied the Commissioner General concerning their tax obligations as at the date of issuance of the Certificate.

•**Transactional Tax Clearance Certificate:** This clearance is issued to a taxpayer upon application if the Commissioner General is satisfied that the taxpayer has complied with their obligations or does not have any tax obligations.

•**Motor Vehicle Tax Clearance Certificate:** A motor vehicle Tax Clearance certificate is an official document that confirms a vehicle owner's compliance with tax obligations.

WHAT ARE THE REQUIREMENTS TO OBTAIN A TAX CLEARANCE CERTIFICATE THROUGH THE E-PLATFORM?

- Access the GRA web portal – <https://www.gra.gm>
- Login profile credentials
- Relevant supporting documents
- Compliance with all tax obligations

HOW DO YOU APPLY FOR TAX CLEARANCE CERTIFICATE THROUGH THE E-PLATFORM?

- Access the GRA web portal – <https://www.gra.gm>
- Login to web portal with profile credentials
- Complete a Tax Clearance Certificate request
- Attach relevant supporting documents
- Submit

On submission, the system notifies applicant acknowledging receipt of TCC request with URL and tracking number to track TCC progress. If approved, system sends notification to taxpayer with URL to print TCC. If rejected, the system sends notification of rejection of TCC request to applicant with reasons.