

assessment with URL to print notice of assessment based on Tax Tribunal decision.

HOW DO YOU APPEAL TO THE COURT OF APPEAL THROUGH THE E-APPEAL PLATFORM?

- Access the GRA web portal – <https://www.gra.gm>
- Login with portal credentials
- Complete appeal decision review request
- Submit

On submission, the system will send an instant electronic acknowledgement. If approved, the system notifies taxpayer of assessment with URL to print notice of assessment based on Court of Appeal decision. System Notifies taxpayer of assessment with URL to print notice of assessment based on Court of Appeal decision

This Brochure is not intended to provide an exhaustive explanation or replacement of your rights and obligations under the revenue laws. If you require detailed information, 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

OBJECTIONS AND APPEALS

CONTACT US

-  WWW.GRA.GM
-  INFO@GRA.GM
-  +220 4223 128 / 129 / 132 / 159 / 366 / 371 / 432
-  **HEAD OFFICE**
REVENUE HOUSE 78/79 LIBERATION AVENUE BANJUL, THE GAMBIA WEST AFRICA



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WHAT IS OBJECTION AND APPEAL IN TAXATION?

Objection is a formal process of tax dispute resolution under which a taxpayer has objection rights against the tax decision of the Commissioner General through a written notice within the specified period.

Appeal to the Tax Tribunal is a formal process of tax dispute resolution under which a taxpayer has appeal rights against the decision of the Commissioner General.

Appeal to the Court of Appeal is a formal process of tax dispute resolution under which a taxpayer and the Commissioner General have appeal rights against the decision of the Tax Tribunal.

WHAT ARE THE STAGES IN THE OBJECTION AND APPEAL PROCESSES?

The Objection and Appeal processes can be in three stages:

- Objection to the Commissioner General's decision
- Appeal to the Tax Tribunal against the Commissioner General's objection decision.
- Appeal to the Court of Appeal against the Tax Tribunal's decision.

WHEN CAN A TAXPAYER OBJECT TO THE COMMISSIONER GENERAL'S DECISION?

A taxpayer dissatisfied with the decision of the Commissioner General may object to the decision within 30 days after being served with the decision notice. In the case of a tax assessment, a taxpayer must pay the tax not in dispute.

WHEN CAN A TAXPAYER APPEAL TO THE TAX TRIBUNAL?

A taxpayer dissatisfied with the Commissioner General's objection decision may appeal to the Tax Tribunal within 30 days after being served with the notice of the objection decision.

WHEN CAN AN APPEAL BE MADE TO THE COURT OF APPEAL?

A taxpayer or the Commissioner General dissatisfied with the decision of the Tax Tribunal may appeal to the Court of Appeal within 30 days after being served a notice of the decision of the Tax Tribunal.

How do you object to a Tax Decision through the E-Objection Platform?

A taxpayer can object to the tax decisions of the Commissioner General through the following process:

- Access the GRA web portal – <https://www.gra.gm>
- Login with portal credentials
- Complete the objection Request Form
- Payment of Tax not in dispute, in the case of a tax assessment (if liability is still outstanding)
- Submit

On submission, the system will send an instant electronic acknowledgement. If approved, the system notifies taxpayer of tax objection decision with revised assessment. If rejected, the system notifies taxpayer of rejection decision with reasons

HOW DO YOU APPEAL TO THE TAX TRIBUNAL THROUGH THE E-APPEAL PLATFORM?

- Access the GRA web portal – <https://www.gra.gm>
- Login with portal credentials
- Complete objection decision review request
- Submit

On submission, the system will send an instant electronic acknowledgement. If approved, the system notifies taxpayer of assessment with URL to print notice of assessment based on Tax Tribunal decision. System Notifies taxpayer of