

1. What is Payroll Tax?

Payroll Tax, also called Expatriate Quota Tax, is a tax imposed on any person employing a non-Gambian during a tax year.

2. Who is Liable to Pay Payroll Tax?

All employers of non-Gambian citizens are liable to pay payroll tax to GRA. The employers are not supposed to deduct or recover the tax paid from the employees. A **self-employed non-Gambian** who operate small indigenous businesses in The Gambia is not liable to pay payroll tax.

3. What are the Payroll Tax Amounts?

The annual payroll tax amounts are:

- D10,000 for Ecowas Citizens
- D50,000 for all others

4. How Many Non-Gambians is an Employer Allowed to Employ?

Employers in The Gambia are allowed to employ non-Gambian citizens up to twenty (20) percent of their workforce. An employer wishing to exceed this limit will require the approval of the Minister of Finance and Economic Affairs.

5. Where to Apply for Expatriate Quota?

Any Employer who intends to employ a non-Gambian citizen in a tax year should apply for approval through the Expatriate Quota Allocation Board Technical Committee (EQAB TC), under the Ministry of Trade, Industry, Regional Integration and Employment. A separate application is completed for each employee.

6. When to Apply for Expatriate Quota?

All applications should be submitted to the EQAB TC on or before 31st January in each year, or within 14 days after the non-Gambian employee takes up the position.

In addition, employers should, by the first day of January of each year, give notice to the Commissioner General in the prescribed form, details of non-Gambian employees.

7. Objection & Appeal of Tax Decisions

Taxpayers not satisfied with any tax decision can, within 30 days, object to

such a decision through the Objection and Appeal process. The process starts with an objection at the GRA through to an appeal to the Tax Tribunal and then to the Court of Appeal where necessary.

8. Where and When Should an Employer Pay Payroll Tax?

All payroll taxes should be paid at any DTD Tax Office within 14 days after the non-Gambian employee takes up the appointment. For continuing employees, the payroll tax is due on or before 31st January each year. However, the Commissioner General may, for a good cause shown by an employer liable to pay payroll tax, extend the time for the payment of the tax provided that:

- A sum equal to 50% of the tax due is paid by the employer
- The balance of tax is paid not later than 90 days after the time prescribe.

9. Who is Exempted From Payroll Tax?

The following are exempted from payroll tax;

- Religious or charitable institutions of a public character in respect of clergymen, imams, missionaries, doctors and teachers.
- Diplomatic and consular missions or representatives in The Gambia.
- International Organizations
- Investors and sole proprietors in the informal sector

10. Offences

The following are offences punishable under the Payroll (Amendment) Act CAP (83:04) 2008.

- Failure or neglect to comply with any requirement of the Commissioner General under the Act.
- Refusing or neglecting to attend or give evidence when required by the Commissioner General.
- Wilfully or fraudulently avoiding to pay payroll tax

This brochure is not intended as an exhaustive explanation or a replacement of the payroll tax law. If you require detail information about your payroll tax obligations, you should contact the nearest GRA Office.



Gambia Revenue Authority Payroll Tax Brochure

HEAD OFFICE:

Revenue House
78/79 Liberation Avenue
Banjul, The Gambia
Tel: (220)4223 128/129/132/159/366/371/432
Fax: (220) 4228 943 / 4226 803

BRANCHES:

Banjul
Barra
Basse
Brikama
Brikamaba
Brusubi
Farafenni
Kanifing
Serrekunda
Soma
Talinding
Wellingara

