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INTRODUCTION

The Gambia Revenue Authority was created by an Act of the National Assembly in 2004 (as amended in 2010) as a corporate body to assess, charge, levy and collect revenues due to Government, as well as administer and enforce the Revenue Laws. The Act also redefined a corporate structure for tax administration that merged and strengthens the national revenue collection effort under a single corporate entity as enshrined in Part IV and Section 14 & 15 of the GRA Act, 2004 (as amended in 2010).





VISION

To be a leading revenue administration recognised for excellence in revenue mobilisation and service delivery.

MISSION

Optimize revenue collection for the government by promoting compliance with the revenue laws and leveraging on ICT.

CORE VALUES

In the execution of our mandate, we uphold the following:

- ❖ **Integrity** –: We uphold highest standards of trust and honesty
- ❖ **Professionalism** –: Demonstrate competency, efficiency and focus on achieving excellence
- ❖ **Fairness & Impartiality** –: We are committed to applying the law consistently, responsibly and administering our mandate reasonably
- ❖ **Commitment** –: Nurture staff commitment and dedication to service
- ❖ **Teamwork** –: We encourage the principle of team spirit and camaraderie



ABOUT THE TAXPAYERS CHARTER

GRA recognizes the importance of establishing a mutual relationship with our esteemed taxpayers and other key stakeholders in the process of mobilizing revenue to support the government's development agenda. As such, the Authority has put forward this Charter to demonstrate its commitment to deliver quality services to taxpayers and other stakeholders towards the implementation of its statutory mandate. This Charter explains the obligations and rights of taxpayers.





TAXPAYERS OBLIGATIONS

1. Registration

Any person who is eligible to register for tax purposes MUST register in accordance with the Revenue Laws. Registration for tax purposes includes:

- Taxpayer Identification Number (TIN) registration
- Business registration
- Tax type registration
- Gambia Public Procurement Authority (GPPA) where applicable.

2. Timely Filing of Tax Returns

Any person who is registered for tax purposes MUST file a tax return within the periods prescribed in the Revenue Laws. A taxpayer who files a tax return, makes a customs declaration or lodges a refund claim, has an obligation to ensure that the return, refund claim or customs declaration is completed and duly signed.

3. Timely Payment of Taxes and Duties

Every taxpayer has an obligation to pay the full amount of taxes and/or duties on time to avoid payment of penalties and interest as prescribed in the Revenue Laws. Payments can be made at GRA Offices, designated partner Banks or through Real Time Gross Settlement (RTGS).



4. Provide Accurate Information and Documents on Time

Taxpayers are obliged to furnish accurate and complete information or documents to the Authority for tax purposes. Taxpayers having difficulty in complying with this obligation are encouraged to discuss their circumstances with the Revenue Authority or Registered Agents for assistance accordingly.

5. Proper Records Keeping

Taxpayers are obliged to keep and maintain accurate records of their business transactions in accordance with the Revenue Laws. These records allow the Revenue Authority to verify the accuracy of the information provided. The Revenue Laws specify that records have to be kept for a period of six years so that transaction details can be traced and verified.

6. Issuance of Receipts & Tax Invoices

The issuance of receipts and invoices is a requirement for every business transaction by all service providers. They serve as means of verification to enhance transparency and accountability.

7. Cooperation with Tax Officers

Taxpayers are encouraged to cooperate with staff of the Revenue Authority in the conduct of their duties. Cooperative behavior on the part of taxpayers allows the Revenue Authority to run the taxation system at a relatively low cost and minimizes unnecessary intrusion into taxpayer affairs and those of third parties. Taxpayers are also urged to provide reasonable assistance to staff when requested.



TAXPAYERS RIGHTS

The Authority is committed to the following:

1. *Objection of Tax Assessment*

Taxpayers have the right to object an assessment or any other taxation decision made by the Commissioner General in accordance with the Income & VAT Act 2012. Objection to a taxation decision can be made within 30 days through the Objections and Appeals Process.

2. *Respect Confidentiality of Taxpayers*

Taxpayers have the right to confidentiality to their private and business information provided to the Authority to the extent as provided in the Revenue Laws.

3. *Respect Privacy of Taxpayers*

The Authority will follow due process of law and will be no more intrusive than necessary in any inquiry, examination, or enforcement action.

4. *Access to Information*

Taxpayers in the conduct of their tax affairs shall be provided with relevant information to help them understand what is required of them and the processes involved. Such information will clearly explain among others; the tax types & rates, duties, exemptions, allowances, reliefs and tax credits as provided in the Revenue Laws.

5. *Respect Taxpayers*

The Authority will:

- Treat taxpayers with courtesy and consideration
- Listen to taxpayers concerns
- Answer taxpayers questions in a way they can understand
- Try to understand taxpayers' circumstances



6. Treat Taxpayers as Honest

The Authority will:

- Presume taxpayers as honest until proven otherwise
- Assume taxpayers' declarations as complete and accurate
- Assume taxpayers present/issue authentic invoices
- Assume that taxpayers pay the right taxes and duties
- Assume that taxpayers only claim for their right entitlements

7. Treat Taxpayers Fairly

The Authority will:

- Provide fair and impartial appeal and review mechanism
- Act within the mandate of the Law
- Assist taxpayers to understand their rights as provided in the Revenue Laws

8. Professionalism and Integrity

The Taxpayers have the right to be treated by the Authority with the highest standards of trust, honesty, competency and efficiency.

9. Recognize and Accept Taxpayers Representatives

The Authority will respect taxpayers right to choose their own authorized representatives.

10. Low Cost of Compliance

The Authority will take into account the cost of compliance when administering Revenue Laws.