

HOW DOES AN AGENT REPRESENT A TAXPAYER THROUGH THE E-REGISTRATION PLATFORM?

- Access the GRA web portal – <https://www.gra.gm>
- Login with portal credentials
- Selects taxpayer to perform transaction

HOW DO YOU DELINK A TAX AGENT THROUGH THE E-REGISTRATION PLATFORM?

- Access the GRA web portal – <https://www.gra.gm>
- Login with portal credentials
- Complete delink form
- submit
- On submission, the system will send an instant e- acknowledgement. System notifies both the account holder (taxpayer) and the account user (Tax Agent) of delink.

HOW SHOULD TAX AGENTS CONDUCT THEMSELVES?

Tax Agents shall:

- Conduct themselves in a professional manner and provide quality service to clients in accordance with Revenue Laws.
- Comply with any notice served on the taxpayer by the Commissioner General.
- Maintain an accurate register of all clients.
- Maintain proper records of services performed for or on behalf of clients.

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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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

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GAMBIA REVENUE AUTHORITY

TAX AGENTS



With support from The Gambia - World Bank

WHO IS A TAX AGENT?

A Tax Agent is an individual or entity that has been approved and certified by the Commissioner General to offer professional assistance to taxpayers in fulfilling their tax obligations.

WHO CAN REGISTER AS A TAX AGENT?

A person or entity is qualified for registration as a Tax Agent if that person or entity is:

- Registered as an accountant in accordance with the Financial Reporting Act 2013, and a member of the Gambia Institute of Chartered Accountants; or
- A Legal Practitioner and holds a current practicing certificate; or
- A former tax administrator with at least ten years' experience in tax administration in accordance with the Tax Agent's Regulation, 2021 or
- A holder of any other relevant qualifications and experience recognized by the Commissioner General as sufficient for a tax agent; and
- Tax compliant.

WHAT ARE THE FUNCTIONS OF A TAX AGENT?

The functions of a Tax Agent shall be to:

- Facilitate the registration of taxpayer
 - Prepare and submit tax returns on behalf of a taxpayer.
 - Facilitate payment of taxes on behalf of the taxpayer
 - Support taxpayers in maintaining proper records and reporting accurately
 - Liaise with the Gambia Revenue Authority on behalf of a taxpayer on all matters relating to tax.
 - Advise and represent a taxpayer in matters pertaining to tax before the Commissioner General, the Tax Tribunal, Court of Appeal or the Tax Agent Committee established under this Regulations.
 - Deal with any other matter that relate to tax on behalf of a taxpayer.
- What is the relationship between a Taxpayer and a Tax Agent?
- Tax Agents are appointed by Taxpayers
 - The appointment of Tax Agents can be temporal or permanent.
 - Both Taxpayers and Tax Agents bear the responsibilities of the actions or inactions of Tax Agents.

HOW DO YOU REGISTER AS A TAX AGENT THROUGH THE E-REGISTRATION PLATFORM?

- Access the GRA web portal – <https://www.gra.gm>
- Login with portal credentials
- Complete the tax agent registration form
- Upload relevant supporting documents
- Submit

On submission, the system will send an instant e- acknowledgement. If approved, the system generates a tax agent registration certificate and notifies tax agent of approval with URL to print the certificate. If rejected, system generates rejection notification with reason and sends to the applicant.

HOW DO YOU APPOINT A TAX AGENT THROUGH THE E-REGISTRATION PLATFORM?

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

On submission, the system will send an instant e- acknowledgement. System notifies account holder (taxpayer) and account user (Tax Agent) of account linkage