

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
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12	Wellingara	+220 7670914

## CONTACT US



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### HEAD OFFICE

REVENUE HOUSE 78/79 LIBERATION AVENUE BANJUL, THE GAMBIA WEST AFRICA



**GAMBIA REVENUE AUTHORITY**

# TAX REFUND



With support from The Gambia - World Bank

## WHAT IS TAX REFUND?

Tax refund is a reimbursement made to a taxpayer for any excess amount paid beyond their actual tax liability in a given period.

## WHO IS ENTITLED TO A TAX REFUND?

- All compliant taxpayers with excess tax payments
- Claims as a result of a decision of Tax Tribunal or Court of Appeal
- Taxpayers such as diplomats, diplomatic organizations and NGOs who are exempted from paying VAT
- VAT taxpayers engaged in zero rated supplies (exports)

## WHAT ARE THE CIRCUMSTANCES UNDER WHICH TAX IS REFUNDABLE?

- When total income tax paid in a given period exceeds all outstanding tax liabilities.
- VAT is refundable when input tax is greater than output tax for three consecutive months.

•VAT is refundable to diplomats, diplomatic organizations and NGOs who are exempt from paying VAT. These must show proof of VAT paid and each individual invoice should exceed GMD 50.00.

## WHAT IS REQUIRED TO APPLY FOR A TAX REFUND THROUGH THE E-PLATFORM?

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

## HOW DO YOU APPLY FOR TAX REFUND THROUGH THE E-PLATFORM?

- Access the GRA web portal – <https://www.gra.gm>
- Login to web portal with profile credentials
- Complete refund claim application
- Attach relevant supporting documents
- Submit

On submission, the system notifies refund applicant acknowledging receipt of refund claim, with tracking number and URL to track refund application. If claim is approved, taxpayer is notified of approval of refund claim.

## WHAT ARE THE OFFENCES RELATED TO TAX REFUND CLAIMS?

- Giving false or misleading information
- Forging of tax documents and/or information.