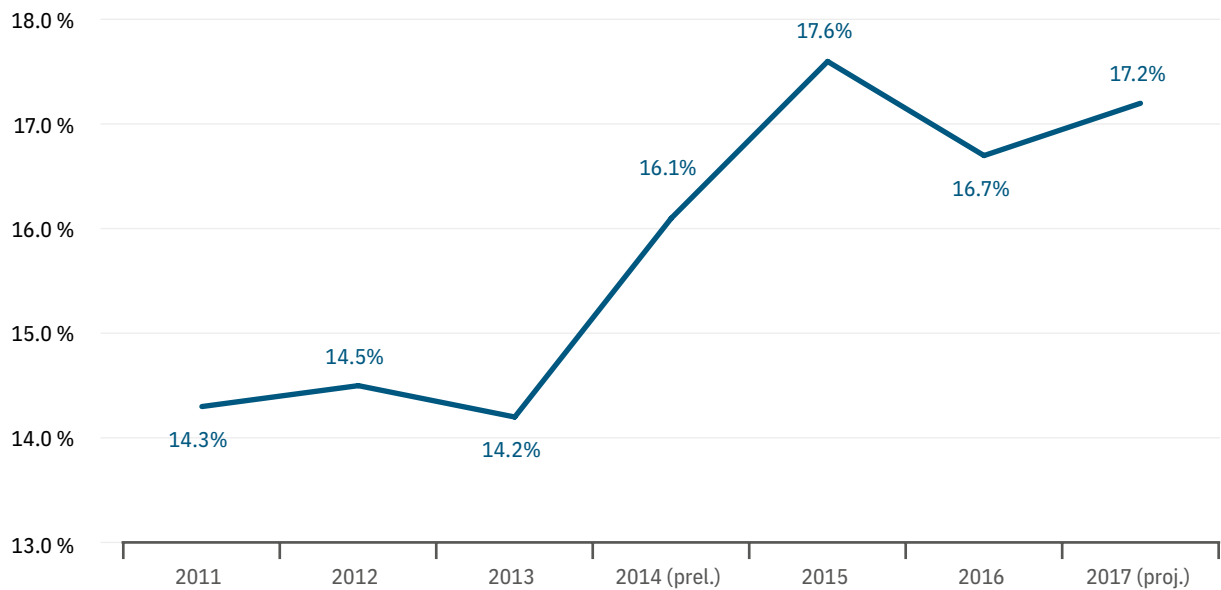




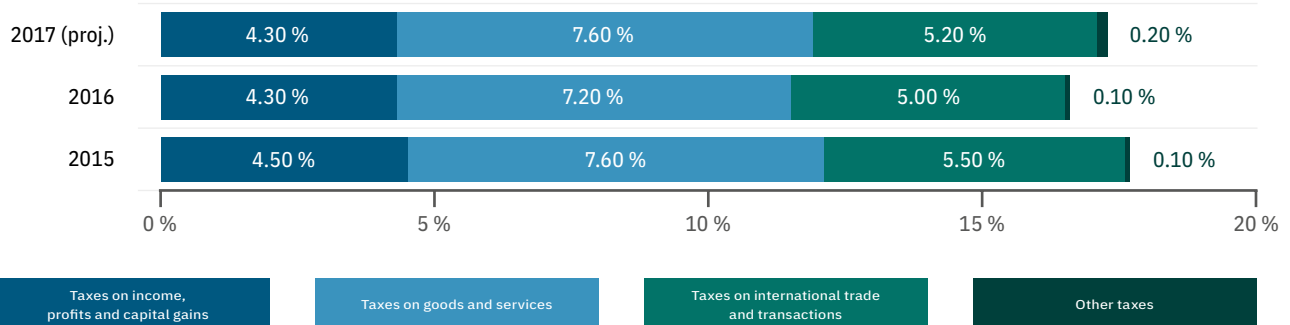
## The Gambia

### Stepping up domestic revenue mobilisation



#### ***Tax revenues (% of GDP) (2011-2017)***

Source: IMF 2015 Article IV Consultation report (2011-2014) and IMF 2017 Article IV Consultation report (2015-2017)



#### ***Tax revenues, by sources (% of GDP) (2015, 2016 & 2017)***

Source : IMF 2017 Article IV Consultation report

### Public Expenditure and Financial Accounting (PEFA)

2015 (2011 framework)

**B** Transparency of taxpayer obligations and liabilities

**C+** Effectiveness of measures for taxpayer registration and tax assessment

**D+** Effectiveness in collection of tax payments

*A = internationally-recognised level of good performance  
D = performance is below the basic level*

### Doing Business, Ease of Paying Taxes 2017 (DB 2018), values from 2016 (DB 2017) in parentheses

Payments (number per year)	Time (hours per year)	Total tax rate (% of profit)	Postfiling Index (0-100)
49 (49)	326 (326)	51.3 (51.3)	53.46 (48.83)

#### Overall ranking

169 / 190 (171 / 190)

### Global Competitiveness Report (2017-2018), values from 2016-2017 in parentheses

Effect of taxation on incentive to work

4.5/7; Rank 31/137 (3.9/7; Rank 54/138)

Effect of taxation on incentive to invest

3.7/7; Rank 62/137 (3.6/7; Rank 72/138)

## Recent reform steps

The Gambia is setting up branch offices at strategic locations to improve taxpayers' access to services and reduce compliance cost. Third-party information is used to improve **compliance** and accuracy of taxpayers returns/declarations. Moreover, the enhancement of the **tax administration information system** and the introduction of the block system in the Small and Medium Taxpayer Unit (SMTU) were important steps towards domestic revenue mobilisation.

## Progress achieved

The Gambia has recently conducted a **Tax Administration Diagnostic Assessment Tool (TADAT)** review to ascertain the strengths and weaknesses of the revenue administration system. In addition, reform plans will be developed in succession to improve the weaknesses identified during the review. However, the first reform plan is already completed and implemented.

*The Gambia has recently conducted a TADAT assessment.*

## Outlook: DRM priorities in 2019

<i>Priority activities</i>	<i>Expected outcomes</i>
<ul style="list-style-type: none"> <li>• Correction and enhancement of the system</li> <li>• Cleaning of the taxpayer register, develop a Registration Manual and train registration officers</li> <li>• Cleaning of the taxpayer ledgers, develop a return processing manual and train return processing officers</li> <li>• Develop a framework for operations performance management, ascertain infrastructure gaps for e-filing and payment and establish skills gaps to support an automated Gambia Revenue Authority</li> <li>• Training of staff on the management of compliance risk</li> </ul>	<ul style="list-style-type: none"> <li>▶ A more robust information system to maintain accurate taxpayer register and ledgers</li> <li>▶ Maintain an accurate and reliable taxpayer information</li> <li>▶ Maintain an accurate and reliable taxpayer ledgers</li> <li>▶ A robust performance management system and a clear road-map for the development and deployment of and e-filing and e-payment capability</li> <li>▶ Capacity of staff in compliance risk management</li> </ul>