



THE GAMBIA
NO. 10 OF 2010

Assented to by The President
this 28th day of May, 2010



LS

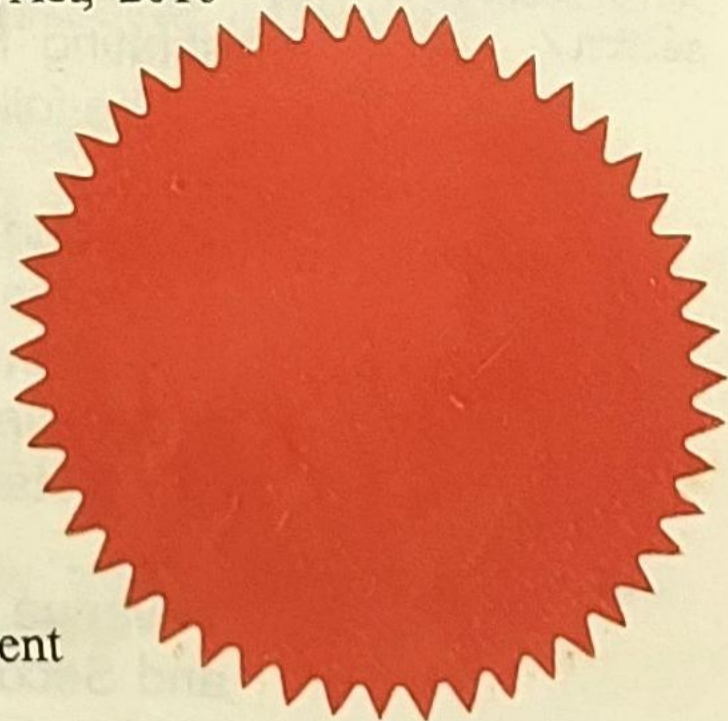
YAHYA A. J. J. JAMMEH
President

AN ACT to amend the Gambia Revenue Authority Act, 2004 and for connected matters.

[]

ENACTED by the President and the National Assembly

1. This Act may be cited as the Gambia Revenue Authority (Amendment) Act, 2010.
2. The Gambia Revenue Authority Act, 2004 (in this Act referred to as "the Principal Act") is amended as set out in this Act.



THE GAMBIA
NO. 10 OF 2010

Assented to by The President
this 28th day of May, 2010

LS

YAHYA A. J. J. JAMMEH
President

AN ACT to amend the Gambia Revenue Authority Act, 2004 and for connected matters.

[]

ENACTED by the President and the National Assembly

1. This Act may be cited as the Gambia Revenue Authority (Amendment) Act, 2010.

2. The Gambia Revenue Authority Act, 2004 (in this Act referred to as "the Principal Act") is amended as set out in this Act.

Amendment of section 2

3. Section 2 of the principal Act is amended substituting for the definitions of "revenue" and "revenue laws", the following new definitions-

"revenue" means taxes, duties, fees, levies, charges, penalties, fines or other moneys collected or imposed under the statutes set out in the First and Second Schedules and other subsidiary legislation made under those statutes;

"revenue laws" means the statutes set out in the First and Second Schedules and other subsidiary legislation made under those statutes.

Amendment of section 4

4. For section 4 of the Principal Act, there is hereby substituted the following new section-

"Seal of the Authority" 4. (1) The application of the common seal of the Authority shall be authenticated by the signature of the Commissioner General and the Secretary to the Board and every document bearing the impression of the seal of the Authority is deemed to be properly sealed unless the contrary is proved

(2) In the absence of the Commissioner General, a Commissioner designated by him or her for the purpose of authenticating the seal in his or her place and in the absence of the Secretary to the Board, the person for the time being performing the duties of the Secretary may authenticate the seal in his or her place.

5. Section 5 of the principal Act is amended by substituting for subsection (3) the following new subsection

"(3) One of the persons appointed to the Board under paragraph (f) of subsection (2) shall be a person with experience in revenue matters and the other person shall be a private legal practitioner".

6. Section 6 of the Principal Act is amended-

(a) by inserting immediately after subsection (6), the following new subsection (7)-

"(7) Except as may otherwise be determined by the Board in any particular case, an officer referred to in Section 11(1) or in his or her absence, the immediate deputy, is entitled to attend and participate in the deliberations of any meeting of the Board or any Committee but shall have no right to vote;" and

(b) by re-numbering the existing subsection (7) as subsection (8).

7. Section 11 of the Principal Act is amended by inserting, immediately after subsection (2), the following new subsection:

"(3) The Commissioner General may, with the approval of the Minister, transfer the functions of one Department of the Authority to another, as may be required for the efficient performance of the functions of the Authority."

8. There is hereby inserted immediately after section 13 of the principal Act, the following new section-

"Code of Conduct" of 13A. A person employed by the Authority is personally liable for an act or omission done or committed in the performance of his or her functions under this Act having regard to the circumstances of the case, the act or omission-

- (a) is done or committed without the consent or dishonestly by the person;
- (b) is attributable to the negligence of the person; or
- (c) is done or committed by the person in contravention of a provision of this Act or regulations made under this Act or any other written law."

Amendment of section 14

9. For section 14 of the Principal Act, there is substituted, the following new section-

"Functions of the Authority

14. (1) The Authority is, under the supervision of the Minister, responsible for the collection and receipt of all revenue

(2) In the performance of its functions under subsection (1), the Authority shall

- (a) administer and enforce the provisions of the statutes set out in the First and Second Schedules and for that purpose, assess, collect and account for all revenue in accordance with those laws.

(b) advise the Minister on all matters relating to the administration and collection of revenue under the laws or the specified provisions of the laws set out in the First Schedule;

(c) ensure that all revenue collected is as soon as reasonably practicable, paid into the Consolidated Fund;

(d) promote full compliance with all revenue laws;

(e) take such measures as may be required to improve the standards of service provided to taxpayers;

(f) improve efficiency and effectiveness in the administration of revenue collection;

(g) take such measures as may be required or considered necessary to prevent tax fraud or other forms of tax evasion;

(h) perform such other functions in relation to revenue matters as the Minister may direct".

10. Section 16 of the Principal Act is amended in subsection (1) by-

- (a) inserting immediately after paragraph (a), the following new paragraphs;

Gambia Revenue Authority (Amendment) Act, 2010

Insertion of section
26

13. There is hereby inserted immediately after section 26 of the Principal Act, the following new section-

Orders

"26. The Minister may, by an Order published in the Gazette, amend the First and Second Schedules to this Act."

Insertion of
Schedule

14. There is hereby inserted immediately after section 26 of the Principal Act, the following new Schedules-

"SCHEDULES

FIRST SCHEDULE (Sections 2, 14 and 20A)

LAWS RELATING TO REVENUE

1. The Gambia Revenue Authority Act (Cap 82:01);
2. The Customs and Excise Act 2010;
3. The Payroll Tax Act (Cap 83:04);
4. The Income and Sales Tax Act (Cap 81:01); and
5. The Stamp Act (Cap 82:01).

SECOND SCHEDULE (Sections 2, 14 and 20A)

LAWS ADMINISTERED BY THE AUTHORITY

1. The Business Registration Act (Cap 94:02);
2. The State Lands Act (57:02);

Gambia Revenue Authority (Amendment) Act, 2010

3. The Land Registration of Deeds Act (57:01);
4. The Betting and Gaming Act (Cap 85:01);
5. The National Education and Technical Training Levy Act (Cap 83:05);
6. The National Environment Management Act (Cap 72:01);
7. Motor Traffic Act (Cap.70:03); and
8. The Information and Communications Act (Cap 74:03)".

PASSED in the National Assembly this Twelfth day of April, in the year of Our Lord Two Thousand and Ten


D. C. M. Kebbeh

Clerk of the National Assembly.

A PRINTED IMPRESSION has been carefully compared by me with the Bill which has passed in the National Assembly, and found by me to be a true and correct copy of the said Bill.


D. C. M. Kebbeh

Clerk of the National Assembly.