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Income and Value Added Tax Act, 2012



THE GAMBIA

NO. 03 OF 2012

Assented to by The President,
this 17th day of August 2012



YAHYA A. J. J. JAMMEH
President

AN ACT to repeal the Income and Sales Tax Act, No. 19 of 2004 (as amended) and enact the Income and Value Added Tax Act, 2012 to revise the laws relating to income tax and Value Added tax and for connected matters.

[See section 1]

ENACTED by the President and the National Assembly.

CHAPTER I – PRELIMINARY

1. Short title and commencement

(1) This Act may be cited as the Income and Value Added Tax Act, 2012.

(2) Subject to subsection (3), this Act comes into force on 1st January 2013.

(3) Part II of Chapter VIII comes into force on a date to be appointed by the Minister by notice in the *Gazette*.