

Sub-Part II - Exempt Income**20. Exemption of employment income of the President**

(1) The official employment income derived by the President or acting President is exempt from income tax.

(2) The official employment income derived by the President while on leave is exempt from income tax.

21. Diplomatic and United Nations exemptions

(1) The income derived by an individual entitled to privileges under the Diplomatic Privileges (Commonwealth and Foreign Mission) Act is exempt from income tax to the extent provided in that Act.

(2) The income derived by an individual entitled to privileges under the Diplomatic Privileges (International Organisations) Act is exempt from income tax to the extent provided in that Act.

(3) The income derived by a public international organisation is exempt from income tax to the extent provided in the Diplomatic Privileges (International Organisations) Act.

22. Exemption of military pay

The official employment income of a non-commissioned officer of the Armed Forces of The Gambia is exempt from income tax.

23. Exemption under tax treaties and other international agreements

(1) A Gambian-source income that The Gambia is not permitted to tax under a tax treaty is exempt from income tax.

(2) An employment income derived by an individual who is not a citizen of The Gambia is exempt from income tax to the extent provided for in any applicable international agreement.

(3) In this section, "international agreement" means an agreement between the Government of The Gambia and a foreign Government or public international organisation for the provision of financial, technical, or administrative assistance to the Government of The Gambia.

24. Exemption of local authority, district authority, or Government institution

The income of a local authority, district authority, or Government institution is exempt from income tax.

25. Exemption of non-profit making organisations

(1) The income of a non-profit making organisation, other than business income derived from the carrying on of a business, is exempt from income tax.

(2) In this section, "non-profit making organisation" means –

- (a) a religious, charitable, or an educational institution of a public character;
- (b) a body of persons formed for the purposes of promoting social or amateur sporting activities;
- (c) a trade union registered under the Labour Act;
- (d) a cooperative society registered under the Co-operative Societies Act or any other relevant law; and
- (e) a registered political party, provided that the claim for exemption is supported by legal documents.

26. Exemption of retiring and death gratuities

The following amounts are exempt from income tax -

- (a) a lump sum amount derived –
 - (i) as a retiring or death gratuity,
 - (ii) as consolidated compensation for death or injuries, or
 - (iii) under any compensation scheme referred to in The Gambia (Compensation and Retiring Benefits) Order, 1965; or
- (b) a gratuity received by a public officer for service with the Government of The Gambia pursuant to any contract or service agreement.

27. Exemption of income of, and lump sum payments by, approved retirement funds

(1) The property income of an approved retirement fund is exempt from income tax.