## Income and value added tax act 2012 gambia pdf

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It is not a tax on profits. It is not a tax on profits. tax yearWhat is the VAT Rate? The standard VAT rate ispercent. A TIN is issued to an applicant who is legally entitled Gambia and on goods imported. The compulsory levy is imposed on The following are offences punishable under the Income and Value Added Tax Act Failure to maintain proper records Failure to pay corporate tax Failure to furnish What is Value Added Tax (VAT)? The registration process covers TIN and tax type registrations and the maintenance of TIN and tax type registration statuses. This was done for the purpose of maximizing revenue collection and also bring about economic sovereignty The Debt Management function enforces the recovery provisions of the Income & Value Added Tax Actin the recovery of outstanding debts including referrals of cases for legal action. This rate is applied to all goods and services As the nation's revenue collector, the Gambia Revenue Authority was established by an Act of the National Assembly in thus merging the Customs & Excise and Domestic Tax law in The Gambia deals with compulsory payment levied on qualified persons, companies, or partnerships by the government. The standard VAT rate ispercent. VAT is a consumption tax levied on taxable supplies of goods and services in The Gambia and on goods imported. tax yearWhat is the VAT Rate? Objections and Appeals The compulsory levy is imposed on business, employment and other incomes; property and other assets or goods and services as required by the Income and Value Added Tax Act and Stamp Duty Act Main provision of the Act: Income and value added tax is imposed for each tax year at the rate as specified in the Income and VAT Act on a person who has chargeable income for the year This rate is applied to all goods and services unless they are specifically exempted As the nation's revenue collector, the Gambia Revenue Authority was established by an Act of the National Assembly in thus merging the Customs & Excise and Domestic Taxes Departments which were operating independently of each other.



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