

# Receipts of Revenues, Grants and Loans

## Receipts by Economic Classification

Dalasi ('000s)

	2018 Actual	2019 Approved	2020 Estimate
	0	0	0
	0	0	0
	0	0	0
	0	0	0
0 N/A	0	0	0
<b>REVENUE</b>	<b>(7,310,304)</b>	<b>12,227,247</b>	<b>14,256,582</b>
<b>Tax Revenue</b>	<b>(7,105,027)</b>	<b>10,496,389</b>	<b>11,601,157</b>
<b>Taxes profits &amp; capital gains</b>	<b>(1,787,489)</b>	<b>2,277,138</b>	<b>2,673,575</b>
<b>Payable by Individuals</b>	<b>(755,923)</b>	<b>995,576</b>	<b>1,065,674</b>
1111101 Income tax personal	(755,729)	994,776	1,063,290
1111102 Environment tax on individuals	(194)	800	2,384
<b>Taxes pay by corp&amp;other entp</b>	<b>(1,031,536)</b>	<b>1,281,442</b>	<b>1,604,667</b>
1112101 Income tax payable by Corporations	(1,031,536)	1,281,442	1,604,667
<b>Unallc tax on inc prof&amp;cap</b>	<b>(30)</b>	<b>120</b>	<b>3,235</b>
1113201 Miscellaneous Taxes	(30)	120	3,235
<b>Taxes on payroll and workforce</b>	<b>(43,458)</b>	<b>52,600</b>	<b>61,682</b>
<b>Payroll tax</b>	<b>(43,458)</b>	<b>52,600</b>	<b>61,682</b>
1121101 Payrol Tax	(43,458)	52,600	61,682
<b>Taxes on property</b>	<b>(103,710)</b>	<b>55,900</b>	<b>80,448</b>
<b>Estate inheritance&amp;gift taxes</b>	<b>(103,710)</b>	<b>55,900</b>	<b>80,448</b>
1133102 Capital Gain Taxes	(103,710)	55,900	80,448
<b>Taxes on goods and services</b>	<b>(2,880,277)</b>	<b>5,185,263</b>	<b>5,607,594</b>
<b>General taxes on goods&amp;service</b>	<b>(1,886,069)</b>	<b>3,489,499</b>	<b>4,168,492</b>
1141101 Domestic - Value Added Taxes	(11,788)	1,244,300	1,479,994
1141102 Import tax / VAT on oil	(778,881)	1,006,058	1,190,369
1141103 Import tax / VAT on non-oil Items	(1,095,399)	1,239,141	1,498,129
<b>Excises</b>	<b>(971,565)</b>	<b>1,560,512</b>	<b>1,299,846</b>
1142101 Excise duty	0	654,605	0
1142102 Excise Tax - Telecommunication	(11,248)	236,500	300,893
1142109 Excise Tax Import Excise tax	(587,751)	605,853	864,994
1142111 Customer Processing Fees	(301,109)	0	0
1142112 Domestic Excise tax	(71,457)	63,554	133,959
<b>Taxes on specific services</b>	<b>(22,643)</b>	<b>60,251</b>	<b>64,256</b>
1144101 Entertainment tax	(125)	800	73
1144102 Pools betting	(2,156)	300	4,790
1144104 Air Transport levy	(20,362)	25,000	15,007
1144112 National Education Levy	0	34,151	44,386
<b>Other taxes on goods&amp;services</b>	<b>0</b>	<b>75,000</b>	<b>75,000</b>
1146103 Quarrying Royalties (Gravel & Sand)	0	40,000	40,000
1146104 Mining Royalties (Heavy Mineral)	0	35,000	35,000
<b>Taxes on intel trade and trans</b>	<b>(2,237,230)</b>	<b>2,836,688</b>	<b>3,088,745</b>
<b>Customs&amp;other import duties</b>	<b>(2,194,963)</b>	<b>2,778,688</b>	<b>3,027,828</b>
1151102 Fuel Levy	(112,140)	82,005	140,000
1151104 Import duty on oil	(459,581)	747,685	647,435
1151105 Import duty on non-oil items	(1,622,067)	1,948,000	2,237,327
1151106 Customs penalties and forfeitures	(1,175)	223	1,962
1151107 Green Tea Levy	0	775	1,104
<b>Other taxes on intel trade</b>	<b>(42,267)</b>	<b>58,000</b>	<b>60,917</b>
1156101 Environmental Tax on import	(42,267)	37,952	49,371
1156102 Environmental Tax on Used Cars	0	20,048	11,546
<b>Other taxes</b>	<b>(52,863)</b>	<b>88,800</b>	<b>89,114</b>
<b>Payable solely by business</b>	<b>(52,863)</b>	<b>88,800</b>	<b>89,114</b>
1161101 Stamp duty cutting across Multiple Prod	(52,863)	88,800	89,114
<b>Non Tax Revenue</b>	<b>(205,276)</b>	<b>1,460,664</b>	<b>2,035,424</b>
<b>Social Security Contributions</b>	<b>0</b>	<b>5,000</b>	<b>0</b>
<b>Interest;</b>	<b>0</b>	<b>5,000</b>	<b>0</b>
1411102 Interest Receipts from SOE(GPA)	0	5,000	0

## Receipts by Economic Classification

Dalasi ('000s)

	2018 Actual	2019 Approved	2020 Estimate
<b>Sales of goods and services</b>	<b>(205,276)</b>	<b>1,430,664</b>	<b>2,015,424</b>
<b>Sales by market establishments</b>	<b>(38,712)</b>	<b>43,673</b>	<b>32,735</b>
1421101 Rental Income	(34,594)	40,373	28,507
1421107 Sale of maps and miscell publications	0	3,000	3,000
1421110 Customs auction sales	(4,118)	300	1,228
<b>Administrative fees</b>	<b>(166,564)</b>	<b>1,386,991</b>	<b>1,982,689</b>
1422102 Fishing license and registration fees	0	0	7,372
1422112 Personal number plates	(89)	148	600
1422113 Ordinary number plates	(4,778)	5,100	9,700
1422114 Driving licenses	(25,963)	27,654	25,900
1422115 International driving licenses	(12)	17	116
1422116 International certificate for motor vehicles	(278)	621	0
1422117 General dealers licenses	0	0	0
1422118 Miscellaneous licenses i½Gambia Police	(7,456)	7,897	9,457
1422119 Customs processing fees	0	327,597	429,000
1422120 Overtime receipts	0	69	152
1422122 Verification fees	0	3,000	2,000
1422124 Passport fees	0	10,000	15,120
1422125 Work permit fees	(22,312)	23,290	42,519
1422126 Survey fees	0	588	0
1422127 Births and deaths recording fee	0	0	20
1422128 Aliens identity(ID)-cards	(4,315)	10,000	5,425
1422129 Sales of national identity(ID) cards	0	15,000	11,500
1422131 Cellular network operations	0	180,000	160,000
1422132 Forestry Inspectorate Earnings	0	32,710	29,000
1422133 Abuko Nature Reserve _Zoo entry fee	0	1,504	750
1422138 Mandatory Fine for Motor Traffic Violation	(62)	13	199
1422139 Road Tax	(35,664)	32,200	43,161
1422140 Motor vehicle licenses (registration)	0	71,300	71,887
1422141 Car Parking Fees (AREA COUNCILS)	(24,316)	18,300	28,631
1422144 Court fees	0	25,000	28,000
1422145 Fees – Probate	0	2,000	2,000
1422146 Fees Registrar General	0	21,862	15,000
1422155 Miscellaneous Receipts	(41,314)	60,263	13,888
1422161 Business Registration	0	8,800	8,800
1422162 Fire Arms and Game Licenses	0	571	359
1422163 GSM Levy	0	205,022	121,052
1422164 Development Permits	0	38,500	12,000
1422165 Meat Inspection and Livestock Permits	0	100	100
1422166 VSAT License Fees	0	20,000	161,171
1422167 Radio Broadcasting License	0	1,250	1,320
1422168 ISP License Fees	0	2,000	1,000
1422169 Cable TV License Fees	0	5,000	3,000
1422170 Armateur Radio	0	20	30
1422171 VHF Walkie-Talkie	0	25	50
1422172 International Gateway	0	100,000	200,000
1422173 Change of Land Use	0	11,760	7,000
1422174 Casino & Gaming License	0	0	702
1422175 Petroleum Importation Licenses	0	3,500	50,000
1422176 Duty Waver Fees	0	1,300	1,000
1422177 Visa Fees	0	37,000	35,000
1422178 Other Consular Services	0	26,000	25,000
1422179 Scanning Proceeds	0	10,000	123,700
1422180 Cattle TAX	(7)	12	10
1422183 Repayment from GSM	0	40,000	40,000
1422186 Bridge Toll Fees	0	0	240,000
<b>Fines, penalties and forfeits</b>	<b>0</b>	<b>25,000</b>	<b>20,000</b>
<b>Fines</b>	<b>0</b>	<b>25,000</b>	<b>20,000</b>
1431101 Court fines	0	25,000	0
1431104 Court penalties	0	0	20,000
<b>Capital Revenue</b>	<b>0</b>	<b>270,194</b>	<b>620,000</b>

## Receipts by Economic Classification

Dalasi ('000s)

	2018 Actual	2019 Approved	2020 Estimate
<b>Rent of Gvt land(long term)</b>	<b>0</b>	<b>20,194</b>	<b>20,000</b>
<b>Rent;</b>	<b>0</b>	<b>20,194</b>	<b>20,000</b>
1415101 Rent of State Land	0	20,194	20,000
<b>Sale of Government land(State)</b>	<b>0</b>	<b>250,000</b>	<b>600,000</b>
<b>Sale Of Government Land/ Asset</b>	<b>0</b>	<b>250,000</b>	<b>600,000</b>
1422181 Sale Of Govt Land	0	150,000	0
1422182 Dsposal of Government Asset	0	100,000	100,000
1422187 Oil Royalties	0	0	500,000
<b>GRANTS</b>	<b>(253,876)</b>	<b>13,392,397</b>	<b>10,836,034</b>
<b>Project Grants</b>	<b>(253,876)</b>	<b>13,392,397</b>	<b>10,836,034</b>
<b>From foreign governments</b>	<b>0</b>	<b>2,928,951</b>	<b>2,080,127</b>
<b>Capital_</b>	<b>0</b>	<b>2,928,951</b>	<b>2,080,127</b>
1312101 Capital Grants from Foreign Governments	0	2,928,951	2,080,127
<b>From International Org</b>	<b>(253,876)</b>	<b>10,463,446</b>	<b>8,755,907</b>
<b>Current'</b>	<b>(253,876)</b>	<b>3,408,800</b>	<b>2,700,000</b>
1321101 Current Grants from international organizations	(253,876)	3,408,800	2,700,000
<b>Capital,;</b>	<b>0</b>	<b>7,054,646</b>	<b>6,055,907</b>
1322101 Capital Grants from international organizations	0	7,054,646	6,055,907
<b>Gvt Lending Rcts &amp; Equi Sales</b>	<b>0</b>	<b>60,000</b>	<b>50,000</b>
<b>Receipts Of principal Loan</b>	<b>0</b>	<b>60,000</b>	<b>50,000</b>
<b>Receipts Of Princ. From Public</b>	<b>0</b>	<b>60,000</b>	<b>50,000</b>
<b>Govt Lending Recects&amp;Equity</b>	<b>0</b>	<b>60,000</b>	<b>50,000</b>
1416101 Principal Receipts from SOE(GPA)	0	60,000	50,000
<b>Loan Drawdown</b>	<b>(1,560,000)</b>	<b>5,798,385</b>	<b>8,026,768</b>
<b>Domestic Borrowing</b>	<b>(1,560,000)</b>	<b>1,236,668</b>	<b>3,978,469</b>
<b>Treasury Bills &amp;Gvt Securities</b>	<b>(1,560,000)</b>	<b>1,236,668</b>	<b>3,978,469</b>
<b>Short Term- Bills</b>	<b>(1,560,000)</b>	<b>1,236,668</b>	<b>3,978,469</b>
3303101 Short Term T-bills & Other Govt Securities	(1,560,000)	1,236,668	3,978,469
<b>Foreign Borrowing</b>	<b>0</b>	<b>4,561,717</b>	<b>4,048,299</b>
<b>External Borrowing</b>	<b>0</b>	<b>4,561,717</b>	<b>4,048,299</b>
<b>Multilateral</b>	<b>0</b>	<b>4,561,717</b>	<b>4,048,299</b>
3304101 Project Loans from-Multilateral	0	3,130,336	1,369,315
3304102 Project Loans from-Bilateral	0	1,431,381	2,678,984
<b>Debt Restructuring</b>	<b>0</b>	<b>0</b>	<b>2,000,000</b>
<b>Debt Restructuring</b>	<b>0</b>	<b>0</b>	<b>2,000,000</b>
<b>Debt Restructuring</b>	<b>0</b>	<b>0</b>	<b>2,000,000</b>
<b>Debt Restructuring</b>	<b>0</b>	<b>0</b>	<b>2,000,000</b>
3303104 Debt Restructuring	0	0	2,000,000
<b>Total Receipts</b>	<b>(9,124,179)</b>	<b>31,478,029</b>	<b>35,169,383</b>