

## Detailed Revenue Estimates by Collecting Agency

Dalasi  
2019  
2018  
2020

Item Code  
BE Code  
BE Description

Actual  
Approved  
Estimate

### GRA- Customs and Excise

Item Code	BE Code	BE Description	2019	2018	2020	Actual Approved Estimate
<b>GRA- Customs and Excise</b>						<b>5,575,222,351</b>
						<b>5,595,712,347</b>
						<b>4,258,212,306</b>
1141102		Import tax / VAT on oil				778,881,437
						1,006,058,315
						1,190,368,760
1141103		Import tax / VAT on non-oil Items				1,095,399,129
						1,239,140,640
						1,498,129,328
1142101		Excise duty				0
						654,604,954
						0
1142111		Customer Processing Fees				301,109,113
						0
						0
1151104		Import duty on oil				459,580,767
						747,685,142
						647,435,452
1151105		Import duty on non-oil items				1,622,066,860
						1,948,000,000
						2,237,327,099
1151106		Customs penalties and forfeitures				1,175,000
						223,296
						1,961,712
						<b>GRA- Customs and Other Import Duties</b>
						<b>141,103,718</b>
						<b>82,779,730</b>
						<b>112,140,402</b>
1151102		Fuel Levy				112,140,402
						82,004,540
						140,000,000
1151107		Green Tea Levy				0
						775,190
						1,103,718
<b>GRA- Excises</b>						<b>1,299,846,235</b>
						<b>905,907,480</b>
						<b>670,456,348</b>
1142102		Excise Tax - Telecommunication				11,248,426
						236,500,000
						300,892,900
1142109		Excise Tax Import Excise tax				587,751,052

	605,853,074
	864,994,219
1142112 Domestic Excise tax	
	71,456,870
	63,554,406
	133,959,116
<b>GRA- Income Tax</b>	
	<b>2,864,953,744</b>
	<b>2,420,889,224</b>
	<b>1,936,938,031</b>
1111101 Income tax personal	
	755,728,547
	994,775,890
	1,063,290,076
1111102 Environment tax on individuals	
	194,060
	800,000
	2,383,647
1112101 Income tax payable by Corporations	
	1,031,536,446
	1,281,442,128
	1,604,666,510
1113201 Miscellaneous Taxes	
	30,034
	119,857
	3,234,991
1121101 Payrol Tax	
	43,457,908
	52,600,000
	61,682,142
1133102 Capital Gain Taxes	
	103,710,393
	55,900,000
	80,447,584
1144101 Entertainment tax	
	124,747
	800,000
	72,744
1144102 Pools betting	
	2,155,895
	300,000
	4,790,192
1144112 National Education Levy	
	0
	34,151,349
	44,385,858
<b>GRA- Income Tax/VAT</b>	
	<b>1,479,993,510</b>
	<b>1,244,300,000</b>
	<b>11,788,306</b>
1141101 Domestic - Value Added Taxes	
	11,788,306
	1,244,300,000
	1,479,993,510
<b>GRA- Other Taxes on International Trade</b>	
	<b>60,916,641</b>
	<b>58,000,002</b>
	<b>42,266,819</b>
1156101 Environmental Tax on import	
	42,266,819
	37,951,520
	49,370,578
1156102 Environmental Tax on Used Cars	

		0
		20,048,482
		11,546,063
<b>GRA Payable Sole by Business</b>		
		<b>15,006,912</b>
		<b>25,000,000</b>
		<b>20,361,996</b>
1144104		
Air Transport levy		
		20,361,996
		25,000,000
		15,006,912
<b>GRA- Rent</b>		
		<b>28,506,659</b>
		<b>40,566,497</b>
		<b>34,594,042</b>
1415101		
Rent of State Land		
		0
		193,966
		0
1421101		
Rental Income		
		34,594,042
		40,372,531
		28,506,659
<b>GRA- Sale by Market Establishment</b>		
		<b>29,859,423</b>
		<b>18,599,631</b>
		<b>28,433,922</b>
1421110		
Customs auction sales		
		4,118,165
		300,081
		1,228,276
1422141		
Car Parking Fees (AREA COUNCILS)		
		24,315,757
		18,299,550
		28,631,147
<b>GRA- Taxes on the Use of Goods and Services</b>		
		<b>236,459,149</b>
		<b>309,093,190</b>
		<b>35,663,636</b>
1422139		
Road Tax		
		35,663,636
		32,200,000
		43,161,146
1422140		
Motor vehicle licenses (registration)		
		0
		71,300,000
		71,886,770
1422162		
Fire Arms and Game Licenses		
		0
		570,980
		359,407
1422163		
GSM Levy		
		0
		205,022,210
		121,051,826
<b>GRA-Administrative Fees</b>		
		<b>535,516,674</b>
		<b>425,148,162</b>
		<b>106,584,876</b>

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1422112	Personal number plates	88,500
		148,344
		600,000
1422113	Ordinary number plates	4,777,500
		5,100,339
		9,700,000
1422114	Driving licenses	25,963,400
		27,653,739
		25,900,000
1422115	International driving licenses	12,000
		16,573
		115,794
1422116	International certificate for motor vehicles	278,000
		621,002
		0
1422117	General dealers licenses	0
		0
		445
1422118	Miscellaneous licenses to ½ Gambia Police	7,455,650
		7,897,046
		9,456,735
1422119	Customs processing fees	0
		327,597,255
		429,000,000
1422120	Overtime receipts	0
		69,314
		151,943
1422125	Work permit fees	22,312,000
		23,289,674
		42,519,093
1422126	Survey fees	0
		587,542
		0
1422128	Aliens identity(ID)-cards	4,315,100
		10,000,000
		5,424,957
1422129	Sales of national identity(ID) cards	0
		15,000,000
		11,500,000
1422138	Mandatory Fine for Motor Traffic Violation	61,750
		12,775
		198,571
		1422155

Miscellaneous Receipts		41,314,181
		7,142,913
		237,676
1422174 Casino & Gaming License		0
		0
		701,532
1422180 Cattle TAX		6,795
		11,646
		9,928
<b>GRA-Payables Solely by Business</b>		<b>89,114,041</b>
		<b>88,800,000</b>
		<b>52,863,040</b>
1161101 Stamp duty cutting across Multiple Prod		52,863,040
		88,800,000
		89,114,041
<b>JUDICIARY</b>		<b>0</b>
	<b>03</b>	<b>52,000,000</b>
		<b>50,000,000</b>
		0
		25,000,000
		28,000,000
Court fees 1422144		0
		2,000,000
		2,000,000
Fees – Probate 1422145		0
		25,000,000
		0
Court fines 1431101		0
		0
		20,000,000
Court penalties 1431104		0
<b>MINISTRY OF INTERIOR</b>		<b>0</b>
	<b>08</b>	<b>10,000,000</b>
		<b>15,120,000</b>
		0
		10,000,000
		15,120,000
Passport fees 1422124		0
<b>MINISTRY OF FOREIGN AFFAIRS</b>		<b>0</b>
	<b>10</b>	<b>63,000,000</b>
		<b>60,000,000</b>
		0
		37,000,000
		35,000,000
Visa Fees 1422177		0
		26,000,000
		25,000,000
Other Consular Services 1422178		0
<b>MINISTRY OF JUSTICE</b>		<b>0</b>

			30,661,500
			23,800,000
			0
			21,861,500
			15,000,000
Fees Registrar General 1422146			0
			8,800,000
			8,800,000
Business Registration 1422161			0
<b>MINISTRY OF FINANCE</b>			0
	12		0
			111,320,000
			224,750,000
			0
			20,000
			50,000
Miscellaneous Receipts 1422155			0
			1,300,000
			1,000,000
Duty Waiver Fees 1422176			0
			10,000,000
			123,700,000
Scanning Proceeds 1422179			0
			100,000,000
			100,000,000
Dsposal of Government Asset 1422182			0
<b>MINISTRY OF LANDS &amp; REGIONAL INTEGERATION</b>			0
	16		0
			225,360,000
			44,100,000
			0
			20,000,000
			20,000,000
Rent of State Land 1415101			0
			3,000,000
			3,000,000
Sale of maps and miscell publications 1421107			0
			2,100,000
			2,100,000
Miscellaneous Receipts 1422155			0
			38,500,000
			12,000,000
Development Permits 1422164			0
			11,760,000
			7,000,000
Change of Land Use 1422173			0
			150,000,000
			0
Sale Of Govt Land 1422181			0

**MINISTRY OF AGRICULTURE**

17

0

600,000  
600,000

0  
500,000  
500,000

Miscellaneous Receipts  
1422155

0  
100,000  
100,000

Meat Inspection and Livestock Permits  
1422165

**MINISTRY OF WORKS**

18

0

0  
240,000,000

0  
0  
240,000,000

Bridge Toll Fees  
1422186

THE GAMBIA TIMES

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		Actual Approved Estimate
<b>MINISTRY OF TRADE</b>		<b>0</b>
	<b>19</b>	<b>3,000,000</b>
		<b>2,000,000</b>
		0
		3,000,000
		2,000,000
Verification fees 1422122		
<b>MINISTRY OF HEALTH</b>		<b>0</b>
	<b>21</b>	<b>500,000</b>
		<b>770,000</b>
		0
		0
		20,000
Births and deaths recording fee 1422127		
		0
		500,000
		750,000
Miscellaneous Receipts 1422155		
<b>MINISTRY OF ENVIRONMENT CLIMATE CHANGE</b>		<b>0</b>
	<b>23</b>	<b>34,214,000</b>
		<b>30,000,000</b>
		0
		32,710,000
		29,000,000
Forestry Inspectorate Earnings 1422132		
		0
		1,504,000
		750,000
Abuko Nature Reserve _Zoo entry fee 1422133		
		0
		0
		250,000
Miscellaneous Receipts 1422155		
<b>MINISTRY OF COMMUNICATION</b>		<b>0</b>
	<b>24</b>	<b>398,295,000</b>
		<b>576,570,943</b>
		0
		180,000,000
		160,000,000
Cellular network operations 1422131		
		0
		50,000,000
		10,000,000
Miscellaneous Receipts 1422155		
		0



			20,000,000
			161,170,943
VSAT License Fees 1422166			0
			1,250,000
			1,320,000
Radio Broadcasting License 1422167			0
			2,000,000
			1,000,000
ISP License Fees 1422168			0
			5,000,000
			3,000,000
Cable TV License Fees 1422169			0
			20,000
			30,000
Armateur Radio 1422170			0
			25,000
			50,000
VHF Walkie-Talkie 1422171			0
			100,000,000
			200,000,000
International Gateway 1422172			0
			40,000,000
			40,000,000
Repayment from GSM 1422183			0
<b>MINISTRY OF FISHERIES</b>			0
	<b>25</b>		0
			0
			<b>7,371,525</b>
			0
			0
			7,371,525
Fishing license and registration fees 1422102			0
<b>MINISTRY OF PETROLEUM &amp; ENERGY</b>			0
	<b>29</b>		0
			<b>78,500,000</b>
			<b>125,000,000</b>
			0
			40,000,000
			40,000,000
Quarrying Royalties (Gravel & Sand) 1146103			0
			35,000,000
			35,000,000
Mining Royalties (Heavy Mineral) 1146104			0
			3,500,000
			50,000,000
Petroleum Importation Licenses 1422175			0
<b>Project Grants</b>			0
			<b>9,983,597,000</b>
			<b>8,136,033,885</b>
1312101			

Capital Grants from Foreign Governments	0	2,928,951,000	2,080,126,666
1322101			
Capital Grants from international organizations	0	7,054,646,000	6,055,907,219
<b>General Budgetary Support Loans</b>			
		<b>1,560,000,000</b>	<b>1,236,668,000</b>
		<b>1,236,668,000</b>	<b>3,978,469,003</b>
3303101			
Short Term T-bills & Other Govt Securities		1,560,000,000	1,236,668,000
			3,978,469,003
<b>Project Loans</b>			
		<b>0</b>	<b>4,561,717,000</b>
		<b>4,561,717,000</b>	<b>4,048,298,924</b>
3304101			
Project Loans from-Multilateral		0	3,130,336,000
			1,369,315,157
3304102			
Project Loans from-Bilateral		0	1,431,381,000
			2,678,983,767
<b>Debt Restructuring</b>			
		<b>0</b>	<b>0</b>
		<b>0</b>	<b>2,000,000,000</b>
3303104			
Debt Restructuring		0	0
		0	2,000,000,000
<b>General Budgetary Support Grants</b>			
		<b>253,875,655</b>	<b>3,408,800,000</b>
		<b>3,408,800,000</b>	<b>2,700,000,000</b>
1321101			
Current Grants from international organizations		253,875,655	3,408,800,000
			2,700,000,000
<b>Interest Receipts from SOE(GPA)</b>			
		<b>0</b>	<b>5,000,000</b>
		<b>5,000,000</b>	<b>0</b>
1411102			
Interest Receipts from SOE(GPA)		0	5,000,000
			0
<b>Oil Royalties</b>			
		<b>0</b>	<b>0</b>
		<b>0</b>	<b>500,000,000</b>
1422187			
Oil Royalties		0	0
		0	500,000,000
<b>Principal Receipts from SOE(GPA)</b>			

1416101  
Principal Receipts from SOE(GPA)

0  
60,000,000  
50,000,000

0  
60,000,000  
50,000,000  
9,124,179,381  
31,478,028,763  
35,169,383,337

**Total Receipts:**

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