



The Gambia

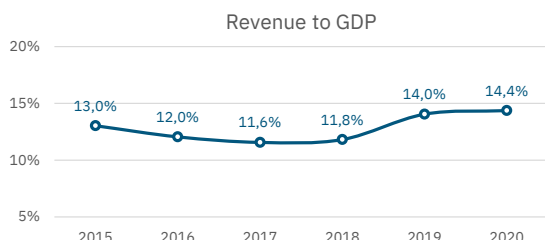
Tax systems' at a glance: Recent progress and reforms in The Gambia

2020 ATI Monitoring Report
Partner countries' tax systems at a glance



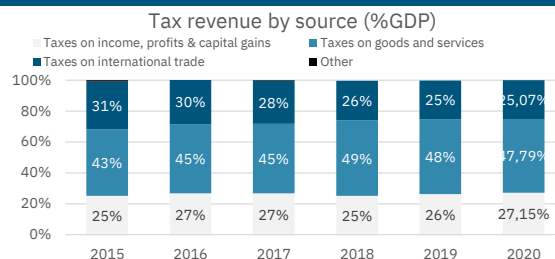
In 2020, the tax-to-GDP ratio in The Gambia was 14,4 percent, 0,32 percentage points more than in 2019.

Enhance Domestic Revenue Mobilisation



The graph reports the tax-revenue-to-GDP ratio trend for years where data is available.

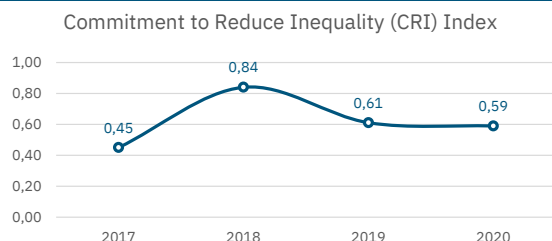
Source: Government Revenue Dataset (GRD).



The graph presents the composition of tax revenues in the country by source of revenue for the period 2015-2020.

Source: Government Revenue Dataset (GRD) (ICTD-UNU-Wider).

Equitable tax systems



The graph reports the trajectory of the Commitment to reduce Inequality (CRI) Index. The CRI Index scores from zero (least progressive) to one (most progressive).

Source: Oxfam international, the Commitment to Reducing Inequality Index.

Efficient revenue administration

- The Gambia does not manage large taxpayers and High Net Worth Individuals (HNWIs) programmes

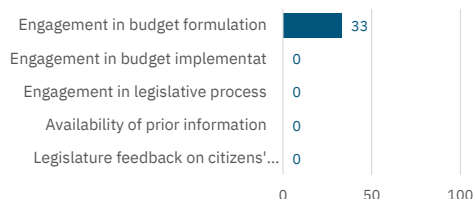
Coherent and coordinated policies

The data reported by The Gambia regarding tax expenditures is:	-
The regularity of data reporting regarding tax expenditures in The Gambia is:	-

Source: Global Tax Expenditures Database, Country Profiles; Open Budget Survey; 2020 ATI Monitoring Survey.

The Executive's Budget Proposal or any other documentation present information on tax expenditures for at least the budget year	Yes, the core information is presented for all tax expenditures.
The government ensures all existing and new tax expenditures are provided for in tax legislation, and is scrutinised by parliament	Yes

Engagement with accountability stakeholders



The graph displays scores on the basis of whether countries meet all (100), most (67), a limited part (33) and none (0) of the requirements for each of these citizen engagement indicators.

Source: IBP Open Budget Survey, questions 127, 130, 131, 137 and 138.

Combat tax-related illicit financial flows

- The Gambia is not yet a signatory country to the CRS Multilateral Competent Authority Agreement (CRS MCAA).
The Gambia has not signed the Amended Multilateral Convention on Mutual Administrative Assistance in Tax Matters for EoIR.

Source: OECD Global Forum on Transparency and Exchange of Information for Tax Purposes, Compliance ratings following peer reviews against the standard of EoIR."

