

- (b) providing access to information necessary to decrypt data to which access is sought in exercise of a search and seizure warrant.

(5) The Commissioner-General or authorised officer shall-

- (a) make a written inventory of the relevant material seized and provide a copy thereof to the owner of the material; and
- (b) sign for any relevant material or data storage device removed and retained under this section.

(6) An authorized officer may search a person only if such officer is of the same sex as the person being searched.

(7) For the purposes of the exercise of powers under this section, the Commissioner-General or any authorised officer may require a police officer to be present when executing a warrant under this section.

(8) The Commissioner-General or authorised officer shall not retain any document seized under this section for a period longer than six months from the date of seizure unless the document is required for the purposes of any proceedings under this Act or any other written law.

CHAPTER XI

TAX RETURNS

Tax returns.

126. (1) Every person chargeable with income tax under this Act shall furnish to the Assistant Commissioner in accordance with subsection (2) a tax return in the specified form containing such particulars as may be specified by the Commissioner-General either in writing or by electronic means within the stipulated time.

(2) The Commissioner-General may specify—

- (a) the form for returns;
- (b) the information to be furnished on the return and attachments, if any, required to be filed with the return; and
- (c) the manner of filing.

(3) An Assistant Commissioner shall not be bound by a tax return or information provided by, or on behalf of, a taxpayer and the Assistant Commissioner may determine a taxpayer's tax liability based on any sources of information available to the Assistant Commissioner.

(4) A taxpayer or the taxpayer's duly authorised agent, shall sign the return, attesting to its accuracy and completeness.

(5) Where a return or part of a return was prepared for reward by some other person, including by an approved accountant, other than a full-time employee of the taxpayer, that other person shall also sign the return.

(6) An Assistant Commissioner may, by notice in writing, require a person to file, whether on that person's own behalf or as agent or trustee for another person, additional returns for a tax period as the Assistant Commissioner requires, even if the taxpayer has not submitted a return for the period, with that person to be given a period of not less than seven days to file the additional returns.

127. (1) Where it appears to the Commissioner-General that any person who is liable to furnish a return and has not done so, the Commissioner-General may, by notice in writing, require such person to furnish a return within such time as may be specified in the notice, not being less than fourteen days from the date of service of such notice.

Notice to
require filing.

(2) Nothing in this section extends the time limits provided under this Act for the furnishing of a return.

Return deemed to be furnished by due authority.

128. Every return, statement, or form purporting to be furnished under this Act by or on behalf of any person shall be deemed to have been furnished by that person or with the person's authority, as the case may be, unless the contrary is proved, and any person signing such return, statement, or form shall be deemed to be cognisant of all matters contained therein.

Information Returns.

129. The provisions of this Act relating to returns shall apply to a person required under this Act to file a return of information related to matters other than the person's own tax liability.

Extension of time to file returns.

130. (1) The Commissioner-General may extend the time limit specified for filing a tax return where the taxpayer or other person required to file the return applies for the extension by due date.

(2) The granting of an extension of time under subsection (1) shall not affect the due date for payment of tax, unless an extension of time for payment is also expressly granted.

Tax return duly filed.

131. A tax return that is purported to be filed by or on behalf of a taxpayer shall be treated as having been filed by the taxpayer or with the taxpayer's authority unless the contrary is proved.

CHAPTER XII

ASSESSMENTS

Self-assessments.

132. (1) A self-assessment taxpayer who has filed a self-assessment return in the approved form for a tax period shall be treated, for all purposes of this Act, as having made an assessment of the amount of tax payable as set out in the return (including a nil amount) for the tax period to which the return relates.