

(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.

(2) Where a self-assessment taxpayer liable for income tax has filed a self-assessment return in the approved form for a year of assessment and the taxpayer has a loss for the year, the taxpayer shall be treated, for all purposes of this Act, as having made an assessment of the amount of the loss set out in the return.

(3) A tax return in the approved form completed and filed in writing or electronically by a taxpayer shall be a self-assessment return despite the following:-

- (a) the form included pre-filled information provided by the Commissioner-General; or
- (b) the tax payable is computed electronically as information is inserted into the form.

133. (1) Where a taxpayer has failed to file a tax return for a tax period as required under this Act, the Assistant Commissioner may, based on such evidence as may be available and to the best of his or her judgement, make an assessment (hereinafter referred to as a “default assessment”) of the tax (including a nil amount) payable by the taxpayer for the period.

Default
assessments.

(2) The Assistant Commissioner shall serve a taxpayer assessed under subsection (1) with notice, in writing, of a default assessment specifying the following:

- (a) the amount of tax assessed;
- (b) the amount assessed as penalty (if any) payable in respect of the tax assessed;
- (c) the amount of late payment interest (if any) payable in respect of the tax assessed;
- (d) the tax period to which the assessment relates;

(e) the due date for payment of the tax, penalty, and interest being a date that is not less than thirty days from the date of service of the notice; and

(f) the manner of objecting to the assessment.

(3) The service of a notice of a default assessment under this section shall not change the due date (hereinafter referred to as the “original due date”) for payment of the tax payable under the assessment, and late payment penalty and late payment interest shall remain payable based on the original due date.

(4) This section shall apply only for the purposes of a tax that is collected by assessment.

(5) A default assessment may be made at any time.

(6) Nothing in this section shall relieve a taxpayer from being required to file the tax return to which the default assessment served under this section relates.

(7) A tax return filed by a taxpayer for a tax period after a default assessment has been served on the taxpayer for the period shall not be a self-assessment return.

Advance
assessments.

134. (1) Subject to subsection (2), the Assistant Commissioner may, based on such evidence as may be available and to the best of his judgement, make an assessment (referred to as an “advance assessment”) of the tax payable by a taxpayer for a tax period.

(2) Subsection (1) shall apply only when:

(a) the taxpayer has not filed a tax return for the tax period; and

(b) the tax is collected by assessment.

(3) An advance assessment—

- (a) may be made before the date on which the taxpayer's tax return for the period is due; and
- (b) shall be made in accordance with the law in force at the date the advance assessment was made.

(4) The Assistant Commissioner shall serve a taxpayer assessed under subsection (1) with notice, in writing, of the advance assessment specifying the following:—

- (a) the amount of tax assessed;
- (b) the amount assessed as penalty (if any) payable in respect of the tax assessed;
- (c) the tax period to which the assessment relates;
- (d) the due date for payment of the tax and penalty, which may be a date before the tax would otherwise be due for the tax period; and
- (e) the manner of objecting to the assessment.

(5) The Assistant Commissioner may specify in a notice of an advance assessment that the tax and penalty due shall be payable immediately.

(6) An advance assessment may be the subject of an amended assessment so that the taxpayer is assessed in respect of the whole of the tax period to which the advance assessment relates.

(7) Nothing in this section shall relieve a taxpayer from the requirement to file the tax return to which the advance assessment served under this section relates.

(8) A tax return filed by a taxpayer for a tax period after an advance assessment has been served on the taxpayer for the period is not a self-assessment return.

Amended or
additional
assessments.

135. (1) Subject to this section, the Assistant Commissioner may amend a tax assessment (referred to in this section as the “original assessment”) by making such alterations or additions, based on such evidence as may be available and to the best of his judgement, to the original assessment of a taxpayer for a tax period to ensure that:

- (a) in the case of a loss carried forward under this Act, the taxpayer is assessed in respect of the correct amount of the loss carried forward for the tax period; or
- (b) in any other case, the taxpayer is liable for the correct amount of tax payable (including a nil amount) in respect of the tax period to which the original assessment relates.

(2) Subject to subsection (3), the Assistant Commissioner may amend a tax assessment under subsection (1):-

- (a) in the case of fraud, or gross or wilful neglect by, or on behalf of, the taxpayer, at any time; or
- (b) in any other case, within thirty months of:
 - (i) for a self-assessment, the date that the self-assessment taxpayer filed the self-assessment return to which the self-assessment relates; or
 - (ii) for any other assessment, the date on which the Assistant Commissioner served notice of the assessment on the taxpayer.

(3) Subject to subsection (4), where the Assistant Commissioner has served a notice of an amended assessment on a taxpayer under subsection (1), the Assistant Commissioner may further amend the original assessment to which the amended assessment relates within the later of:-

- (a) four years after:-
 - (i) for a self-assessment, the date the taxpayer filed the self-assessment return to which the self-assessment relates; or
 - (ii) for any other assessment, the date the Assistant Commissioner served notice of the original assessment on the taxpayer; or
- (b) one year after the Assistant Commissioner has served notice of the amended assessment on the taxpayer.

(4) In any case to which paragraph (b) of subsection (3) applies, the Assistant Commissioner is restricted to amending the alterations or additions made in the amended assessment to the original assessment.

(5) Where the Assistant Commissioner has made an amended or additional assessment under this section, he shall serve the taxpayer with notice, in writing, of the amended assessment specifying the following:-

- (a) the original assessment to which the amended assessment relates;
- (b) the amount of tax assessed and the basis upon which the amended or additional assessment has been made;
- (c) the amount assessed as penalty (if any) in respect of the tax assessed;
- (d) the amount of late payment interest (if any) payable in respect of the tax assessed;

- (e) the tax period to which the assessment relates;
- (f) the due date for payment of any tax, penalty, and interest being a date that is not less than thirty days from the date of service of the notice; and
- (g) the manner of objecting to the assessment.

(6) The service of a notice of an amended assessment under this section shall not change the original due date (referred to as the “original due date”) for payment of the tax payable under the assessment as determined under this Act, and late payment penalty and late payment interest shall remain payable based on the original due date.

Application for making an amendment to a self-assessment.

136. (1) A taxpayer who has filed a self-assessment return may apply to the Commissioner-General for making an amendment to the self-assessment.

(2) An application under subsection (1) shall:

- (a) state the amendments that the taxpayer believes are required to be made to correct the self-assessment and the reasons for the amendments; and
- (b) be filed with the Commissioner-General within the period specified in subparagraph (i) of paragraph (b) of subsection (2) of section 135.

(3) Where an application has been made under subsection (1), the Commissioner-General may make a decision to amend the self-assessment or to refuse the application.

(4) When the Commissioner-General makes a decision to amend the self-assessment:

- (a) the amended assessment shall be made in accordance with subsection (1) section 135; and

- (b) notice of the amended assessment shall be served on the taxpayer in accordance with subsection (5) section 135.

(5) Where the Commissioner-General makes a decision to refuse an application under subsection (1) he shall serve the taxpayer with written notice of the decision with reasons for the decision.

(6) Where the Commissioner-General has not made a decision on an application made under subsection (1) within ninety days of the application being filed, the Commissioner-General shall be deemed to have:-

- (a) made a decision to disallow the application; and
- (b) served the taxpayer with notice of the decision on the ninetieth day after the application was filed.

CHAPTER XIII

OBJECTIONS AND APPEALS

137. Except as provided for under this Chapter— Objections.

- (a) no decision relating to the payment of a tax under this Act shall be disputed at the Tax Appeals Commission, in any Court or Tribunal or any other proceedings on any other ground; and
- (b) the amount and particulars of every assessment made by the Commissioner-General in respect of a taxpayer shall be treated as correct and the liability of the taxpayer shall be determined accordingly.

138. In the event of any conflict or inconsistency between the provisions of this Act and the provisions of any other written law, the provisions of this Act shall prevail. The Act to prevail.