

no registering authority responsible for such registration under such law may effect such registration upon a change of ownership or importation into The Gambia of registrable goods unless the person applying for registration produces to such registering authority—

- (a) in the case of registrable goods which are imported into The Gambia, a receipt or customs document issued by the Commissioner showing that tax which is payable under this Act has been paid in respect of such importation into The Gambia, or a receipt or certificate showing that no tax is payable under this Act in respect of such importation, of the registrable goods in consequence of which the registration is required;
- (b) a declaration, in such form as the Commissioner may prescribe, issued by a registered person who, in carrying on a taxable activity in the ordinary course of which registrable goods are dealt in, supplied such goods in consequence of which the registration is required, certifying that the tax payable under this Act has been, or will be, paid by such person;
- (c) a certificate issued by the Commissioner-General, or other documentation acceptable to the Commissioner-General, to the effect that the supply or import of the registrable goods was an exempt supply or exempt import, as the case may be; or
- (d) in the case of registered goods supplied by an unregistered person for which a refund or exemption had been granted under section 192, the tax due as if such supply were taxable."

#### 194. Minister's authority to vary penalties

The Minister may, by order, vary the penalties provided in this Part or in regulations issued under this Act.

### CHAPTER VII - GENERAL PROCEDURAL PROVISIONS

#### PART I - PRELIMINARY

#### 195. Interpretation of Chapter VII

In this Chapter, unless the context otherwise requires —

"capital gains tax assessment" means an assessment under section 112 of capital gains tax due;

"capital gains tax return" means a capital gains tax return required to be furnished under section 111;

"fringe benefits tax assessment" means an assessment under section 138 of fringe benefits tax due;

"fringe benefits tax return" means a fringe benefits tax return required to be furnished under section 137;

"income tax assessment" means an assessment under Sub-Part II of Part IX of Chapter II of income tax due;

"income tax return" means —

- (a) an income tax return required to be furnished under section 80; or
- (b) a return required to be furnished under section 87 or 88;

"liquidator" means a person appointed or assuming the position of liquidator, receiver, trustee-in-bankruptcy, or mortgagee-in-possession;

"objection decision" has the meaning given to it in subsection (8) of section 203;

"representative" has the meaning given to it in section 225;

"residential rent tax assessment" means an assessment under section 120 of residential rent tax due;

"residential rent tax return" means a residential rent tax return required to be furnished under section 119;

"revenue officer" means the Commissioner-General, and any officer of the Authority;

"reviewable decision" means —

- (a) an objection decision;
- (b) a decision relating to the determination of the amount of customs duty payable under the customs or excise laws in respect of an import of goods;

"value added tax assessment" means an assessment under section 185 of value added tax due;