

"value added tax return" means a value added tax return required to be furnished under section 184;

"value added taxpayer" means a registered person for the purposes of value added tax or an importer;

"tax" means –

- (a) income tax, capital gains tax, residential rent tax, fringe benefits tax, or value added tax;
- (b) an instalment of income tax, residential rent tax, or fringe benefits tax;
- (c) tax withheld or required to be withheld from a payment under section 89, 90, 91, or 92; or
- (d) penalty imposed under Sub-Part II of Part X of this Chapter;

"taxation assessment" means –

- (a) an income tax assessment, capital gains tax assessment, residential rent tax assessment, fringe benefits tax assessment, or value added tax assessment;
- (b) a determination of the amount of a business loss under section 45; or
- (c) an assessment of penalty under subsection (3) of section 235;

"taxation decision" means –

- (a) a taxation assessment;
- (b) a decision by the Commissioner-General on an application under subsection (2) or (4) of section 46;
- (c) a decision by the Commissioner-General under subsection (6) of section 46 to withdraw permission to use a special tax year;
- (d) a decision by the Commissioner-General on an application under subsection (4) of section 47;
- (e) a decision by the Commissioner-General under subsection (7) of section 50 in relation to a change in stock valuation method;

- (f) a decision by the Commissioner – General under section 172(7) or 173(2) to register a person for VAT;
- (g) a decision by the Commissioner- General under section 172(15) to register a person for VAT;
- (h) a decision by the Commissioner-General under subsection (2) or (4) of section 174 on an application for cancellation of Value Added Tax registration;
- (i) a decision by the Commissioner-General under subsection (3) of section 197;
- (j) a decision by the Commissioner-General under subsection (5) of section 203;
- (k) a decision by the Commissioner-General under subsection (3) of section 208;
- (l) a decision by the Commissioner-General to issue a notice under subsection (7) of section 208;
- (m) a decision by the Commissioner-General to issue a notice under subsection (2) of section 211;
- (n) a decision by the Commissioner-General on an application under subsection (9) of section 211;
- (o) a determination by the Commissioner-General of the amount of tax payable notified to a liquidator under subsection (3) of section 213;
- (p) a decision by the Commissioner-General to refuse to allow a liquidator to part with an asset under subsection (5) of section 213;
- (q) a decision by the Commissioner-General to issue a certificate under section 214;
- (r) a decision by the Commissioner-General under subsection (5) of section 221 or subsection (1) of section 222;
- (s) a decision by the Commissioner-General on an application for a refund under section 224; or
- (t) a decision by the Commissioner-General to declare an individual to be a representative of a person under subsection (2) of section 225;