

"taxpayer" means –

- (a) an income taxpayer, capital gains taxpayer, residential rent taxpayer, fringe benefits taxpayer, or value added taxpayer;
- (b) a person who has made a business loss for a tax year;
- (c) a person required to withhold tax from a payment under section 89, 90, 91, or 92; or
- (d) a representative of a person referred to in paragraph (a), (b), or (c);

"tax period", in relation to a taxpayer, means –

- (a) in the case of the income tax, the taxpayer's tax year including a special tax year or transitional tax year;
- (b) in the case of the residential rent tax or fringe benefits tax, the tax year;
- (c) in the case of the capital gains tax, the time of disposal;
- (d) in the case of tax withheld under section 89, 90, 91, or 92, the period to which the withholding relates; or
- (e) in the case of value added tax, the calendar month;

"tax return" means –

- (a) an income tax return, capital gains tax return, residential rent tax return, fringe benefits tax return, or value added tax return; or
- (b) a section 98 withholding tax statement; and

"Tax Tribunal" means the Tax Tribunal established under section 256.

PART II - TAX RETURNS AND OTHER DOCUMENTS

196. Furnishing of tax returns and other documents

(1) If a taxpayer fails to furnish a tax return, statement, certificate, or other document as required under this Act, the Commissioner-General may, by notice in writing, require the taxpayer to furnish the tax return, statement, certificate, or other

document, as the case may be, by the due date set out in the notice or within such further time as the Commissioner-General may allow under section 197.

(2) If the Commissioner-General is not satisfied with a tax return, statement, certificate, or other document furnished by a taxpayer, the Commissioner-General may, by notice in writing, require the taxpayer to furnish by the due date set out in the notice or within such further time as the Commissioner-General may allow under section 197 –

- (a) a further or fuller return, statement, certificate or other document; or
- (b) any information as specified in the notice.

197. Extension of time to furnish tax return or other document

(1) A taxpayer may apply, in writing, to the Commissioner-General for an extension of time to furnish a tax return, statement, certificate or other document (in this section referred to as "the document").

(2) An application under subsection (1) shall be made by the original due date for furnishing the document to which the application relates.

(3) Subject to subsections (4) and (5), the Commissioner-General may grant an application under subsection (1) if satisfied that the applicant is unable to furnish the document by the due date for any reasonable cause.

(4) In the case of an application for an extension of time to furnish a tax return, the Commissioner-General may grant an extension under subsection (3) only if the applicant has paid ninety per cent of the tax due under the return.

(5) If –

- (a) a taxpayer has been granted an extension of time to furnish a tax return; and
- (b) after the return is finished, the Commissioner-General determines that the taxpayer had failed to pay ninety per cent of the tax due at the time the extension was granted,

the extension shall be treated as having not been granted.