

(6) The Commissioner-General shall serve the applicant with notice of the decision on the application.

(7) An extension of time granted under subsection (3) shall not exceed thirty days from the original due date for furnishing the document unless the Commissioner-General is satisfied that there are exceptional circumstances justifying a longer extension of time.

(8) If an extension of time granted under sub-section (3) relates to a tax return, the grant of the extension does not preclude the liability for interest under section 229 arising from the original due date for payment of the tax.

198. Certification by preparer of tax return

(1) A person who, in return for a payment, prepares or assists in the preparation of a tax return of a taxpayer (other than as an employee of the taxpayer) shall sign the return certifying that –

- (a) the person has examined the books of account and other relevant documentation of the taxpayer; and
- (b) to the best of the person's knowledge, the return correctly reflects the information and transactions to which it relates.

(2) If a person referred to in subsection (1) refuses to sign a tax return as required by that subsection, the person shall furnish the taxpayer with a statement, in writing, of the reasons for the refusal and the taxpayer shall include the statement with the return.

199. Tax return or other document duly made

A tax return, statement, certificate, or other document purporting to be furnished by or on behalf of a taxpayer –

- (a) shall be treated as having been made by the taxpayer or with the taxpayer's authority unless the contrary is proved; and
- (b) any person signing it shall be treated as being cognisant of all the matters stated in the return, statement, certificate or document.

PART III - TAXATION DECISIONS

200. Validity of taxation decisions

The validity of a taxation decision is not affected by reason that any provision of this Act has not been complied with.

201. Taxation decisions correct except in Part IV proceedings

(1) Except in proceedings under Part IV of this Chapter –

- (a) a taxation decision shall not be disputed in the Tax Tribunal, in any Court, or in any other proceedings on any ground whatsoever; and
- (b) the amount and particulars of a taxation assessment are correct and the liability of the taxpayer is determined accordingly.

(2) A taxation decision is final if no objection to the decision is lodged within the time specified in subsection (1) of section 203 or such further time as the Commissioner-General may allow.

202. Errors and defects in notices of taxation decisions not to affect validity

A notice of a taxation decision or any other document purporting to be made, issued, or executed under this Act –

- (a) shall not be quashed or deemed to be void or voidable for want of form; and
- (b) shall not be affected by reason of any mistake, defect, or omission therein,

if it is, in substance and effect, in conformity with this Act and the person assessed, or intended to be assessed or affected by the decision or document, is designated in it according to common understanding.

PART IV - TAXATION OBJECTIONS AND APPEALS

203. Objection to a taxation decision

(1) A taxpayer dissatisfied with a taxation decision may lodge an objection to the decision with the Commissioner-General within thirty days of service of the notice of the decision.