

(2) An objection to a taxation decision shall be in the prescribed form and shall state fully the grounds on which it is made.

(3) A taxpayer may apply, in writing, to the Commissioner-General for an extension of time to lodge an objection.

(4) An application for an extension of time shall be made before the expiry of the time for lodging an objection under subsection (1).

(5) The Commissioner-General may grant an application for an extension of time if the applicant is unable to lodge the objection by the due date for any reasonable cause.

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

(7) An extension of time granted under subsection (5) shall not exceed thirty days from the original due date for lodging the objection.

(8) After consideration of the objection, the Commissioner-General may allow the objection in whole or part and amend the decision accordingly, or disallow the objection and the Commissioner-General's decision on the objection is referred to as an "objection decision".

(9) The Commissioner-General shall serve notice of the objection decision on the taxpayer as soon as practical after making the decision.

(10) If the Commissioner-General has not made an objection decision within ninety days of the objection being lodged, the taxpayer may elect, by notice in writing to the Commissioner-General, to treat the Commissioner-General as having made a decision to disallow the objection.

(11) If a taxpayer has made an election under subsection (10), the taxpayer is treated as having been served with notice of the objection decision on the day the election notice was lodged with the Commissioner-General.

(12) In the case of an objection to a taxation assessment, the objection is not considered lodged for the purposes of this section until such time as the taxpayer pays the portion of the tax due under the assessment that is not in dispute.

204. Review of objection decision by Tax Tribunal

(1) A taxpayer dissatisfied with an objection decision may apply to the Tax Tribunal for review of the decision.

(2) An application under subsection (1) shall be made in accordance with section 258.

(3) For the purposes of reviewing an objection decision, the Tax Tribunal may exercise all the powers and discretions conferred by this Act on the Commissioner-General.

(4) If the review relates to a taxation assessment, the Tax Tribunal may make an order to –

(a) affirm, reduce, increase, or otherwise amend the assessment; or

(b) remit the assessment to the Commissioner-General for reconsideration in accordance with the directions of the Tax Tribunal.

(5) If the review relates to a taxation decision, other than a taxation assessment, the Tax Tribunal may make an order to affirm, vary, or set aside the decision, and issue such consequential directions as the case may require.

205. Appeal to Court of Appeal from decision of the Tax Tribunal

(1) A party to a proceeding before the Tax Tribunal who is dissatisfied with the decision of the Tribunal, in relation to an application to review an objection decision, may appeal against the Tribunal's decision to the Court of Appeal.

(2) A notice of appeal shall be made in accordance with section 260.

(3) An appeal to the Court of Appeal may be made on a question of law only, and the notice of appeal shall state the question or questions of law that will be raised on the appeal.

206. Implementation of decisions of the Tax Tribunal or Court of Appeal

(1) The Commissioner-General shall within sixty days after –

(a) a decision of the Tax Tribunal becomes final; or

(b) being notified of a decision of the Court of Appeal,