

take such action, including amending a taxation assessment, as is necessary to give effect to the decision.

(2) For the purposes of subsection (1), if no notice of appeal is lodged with the Registrar of the Court of Appeal within the period specified in section 260, the decision of the Tribunal becomes final at the end of that period.

(3) This section applies, notwithstanding any time limit in this Act relating to the amendment of a taxation assessment.

207. General provisions in relation to taxation objections and appeals

(1) In any proceeding under this Part, the burden is on the taxpayer to prove –

- (a) in the case of a taxation assessment, that the assessment is excessive; or
- (b) in the case of any other taxation decision, that the decision should not have been made or should have been made differently.

(2) The tax payable under a taxation assessment may be recovered by the Commissioner-General notwithstanding that an objection, application for review, or a notice of appeal has been lodged in respect of the assessment.

(3) In an application to the Tax Tribunal or appeal to the Court of Appeal, the taxpayer is limited to the grounds stated in the objection to which the objection decision relates unless the Tribunal or Court, as the case may be, grants the taxpayer leave to add new grounds to support the application or appeal.

PART V - COLLECTION AND RECOVERY OF TAX

208. Payment of tax

(1) A taxpayer may apply, in writing, to the Commissioner-General for an extension of time to pay any tax due.

(2) An application for an extension of time shall be made by the original due date for payment of the tax.

(3) If an application is made under subsection (1), the Commissioner-General may, having regard to the circumstances of the case –

- (a) grant the taxpayer an extension of time for payment of the tax due; or
- (b) require the taxpayer to pay the tax due in instalments of equal or varying amounts as the Commissioner-General may determine.

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

(5) If a taxpayer is permitted to pay tax by instalments and the taxpayer defaults in payment of any instalment, the whole balance of the tax outstanding at the time of the default becomes immediately payable.

(6) The grant of an extension of time to pay tax due or the grant of permission to pay tax due by instalments does not preclude the liability for interest under section 229 arising from the original due date for payment of the tax.

(7) If the Commissioner-General has reasonable grounds to believe that a taxpayer may leave The Gambia before the due date for payment of tax, the Commissioner-General may, by notice in writing, require the taxpayer to pay the tax on the date specified in the notice.

209. Tax as a debt due to the State

(1) Tax due is recoverable from the taxpayer as a debt due to the State.

(2) The Commissioner-General may recover any tax due in a Court of competent jurisdiction in the name of the State.

(3) If a taxpayer fails to pay tax by the due date, the Commissioner-General may file with the Registrar of a Court of competent jurisdiction a statement certified by the Commissioner-General specifying the amount of tax owed and that statement is treated for all purposes as a civil judgment lawfully given in that Court in favour of the Commissioner-General for a debt in the amount specified.

210. Priority of tax

Subject to section 99, tax due under this Act has priority over all other debts of the taxpayer notwithstanding anything in any other law.

211. Recovery of tax from persons holding money on behalf of a taxpayer