

- (a) a person under an identity that is not the person's true identity; or
  - (b) a person who has already been issued with a Taxpayer Identification Number that is still in force.
- (2) The Commissioner-General may, by notice in writing, withdraw a Taxpayer Identification Number issued to a taxpayer and issue the taxpayer with a new Taxpayer Identification Number.

### 223. Quotation of Taxpayer Identification Number

A taxpayer shall state the taxpayer's Taxpayer Identification Number in any tax return, notice, or other document used for the purposes of this Act, the Customs laws or the excise laws.

## PART VIII - REFUNDS

### 224. Repayment of overpaid tax

(1) Subject to this Act, a taxpayer who has paid tax in excess of the amount for which the taxpayer is properly chargeable under this Act may apply to the Commissioner-General for a refund of the excess.

(2) An application for a refund under subsection (1) shall -

- (a) be in the prescribed form;
- (b) state the information required by the form;
- (c) be signed by the taxpayer or the taxpayer's representative; and
- (d) be furnished in the prescribed manner within three years of the date on which the tax was paid.

(3) If the Commissioner-General is satisfied that tax has been overpaid, the Commissioner-General shall -

- (a) apply the amount overpaid in reduction of any other tax, if any, due by the taxpayer under this Act; and
- (b) refund the remainder, if any, to the taxpayer.

(4) The Commissioner-General shall serve the taxpayer with notice, in writing, of the Commissioner-General's decision on the application for a refund.

## PART IX - REPRESENTATIVES

### 225. Representatives

(1) For the purposes of this Act, "representative", in respect of a person, means -

- (a) if the person is an individual under a legal disability, the guardian or manager who receives or is entitled to receive income on behalf, or for the benefit of the individual;
- (b) if the person is a company, the principal officer of the company;
- (c) if the person is a partnership, any partner in the partnership;
- (d) if the person is a trust, any trustee of the trust;
- (e) if the person is the Government of The Gambia, a local authority in The Gambia, or a body of persons, any individual responsible for accounting for the receipt or payment of moneys or funds on behalf of the Government, authority, or body;
- (f) if the person is a public international organisation, or a foreign government or political subdivision of a foreign government, any individual responsible for accounting for the receipt or payment of moneys or funds in The Gambia on behalf of the organisation, government, or political subdivision of the government;
- (g) if the person is a non-resident person, any person controlling the person's affairs in The Gambia, including any manager of any business of the person in The Gambia; or
- (h) if there is a liquidator in respect of the person, the liquidator.

(2) The Commissioner-General may, by notice in writing, declare an individual to be a representative of a person for the purposes of this Act.

### 226. Liabilities and obligations of representatives

(1) A representative of a person is responsible for performing any duty or obligation imposed by this Act on the person, including the payment of tax.