

- (c) conceal any act or thing,

whereby the Government is or may be defrauded of tax revenue, or which is contrary to the provisions of this Act or to the proper execution of the officer's duty commits an offence and is liable on conviction to a fine not exceeding twenty thousand dalasis or imprisonment for a term not exceeding one year, or to both the fine and imprisonment.

(5) In this section, "revenue officer" includes a former revenue officer and any person employed by the Government and attached to the Authority in any capacity whatsoever.

249. Offences by companies

(1) An offence committed by a company is treated as committed by any person who, at the time the offence was committed, was -

- (a) a director, principal officer, general manager, secretary, or other similar officer of the company; or
(b) acting or purporting to act in that capacity.

(2) Subsection (1) does not apply to a person if-

- (a) the offence was committed without that person's consent or knowledge; and
(b) the person has exercised all diligence to prevent the commission of the offence as ought to have been exercised having regard to the nature of the person's functions and all the circumstances.

PART XI - RULINGS

250. Public rulings

(1) In order to achieve consistency in the administration of this Act and to provide guidance to taxpayers and revenue officers, the Commissioner-General may issue public rulings setting out the Commissioner-General's interpretation of the application of this Act.

(2) A public ruling is binding on the Commissioner-General until revoked.

(3) A public ruling is not binding on taxpayers.

PART XII - FORMS AND NOTICES

251. Forms and notices; authentication of documents

(1) The forms, notices, tax returns, statements, tables, and other documents prescribed or published by the Commissioner-General for the purposes of this Act may be in such form as the Commissioner-General determines for the efficient administration of this Act and their publication in the Gazette is not required.

(2) The Commissioner-General shall make such documents available to the public at the offices of the Authority and at such other locations, or by mail or such other means, as the Commissioner-General may determine.

(3) A notice or other document issued, served, or given by the Commissioner-General under this Act is sufficiently authenticated if the name or title of the Commissioner-General, or authorised officer, is printed, stamped, or written on the document.

252. Service of notices and other documents

(1) Subject to this Act, any notice or other document required to be served on an individual (other than a non-resident or incapacitated individual) for the purposes of this Act shall be treated as properly served on the individual if -

- (a) personally served on the individual;
(b) left at the individual's usual or last known place of abode or business in The Gambia, or at any office of the individual in The Gambia;
(c) sent by post to the place specified in paragraph (b); or
(d) sent by facsimile transmission in accordance with sub-section (3).

(2) Subject to this Act, any notice or document required to be served on any person (other than an individual to whom subsection (1) applies) for the purposes of this Act is treated as properly served on the person if -

- (a) personally served on the representative of the person;
(b) left at the person's registered office, address for services of notices under this Act, or if the person does