

not have a registered office or an address for service left at any office or place of business of the person in The Gambia;

- (c) sent by post to the place specified in paragraph (b); or
- (d) sent by facsimile transmission in accordance with subsection (3).

(3) If a taxpayer has notified the Commissioner-General, in writing, of a facsimile number as an address for service of any notice for the purposes of this Act, any notice required to be served on the taxpayer is treated as properly served if sent by facsimile transmission to that number.

(4) For the purposes of subsection (3), a notice is treated as sent by facsimile transmission to a facsimile number if the Commissioner-General receives a confirmation, in writing, from the sending facsimile machine that the facsimile transmission has been sent.

(5) The validity of service of any notice under this Act cannot be challenged after the notice has been wholly or partly complied with.

## CHAPTER VIII - ADMINISTRATION

### PART I - COMMISSIONER-GENERAL AND REVENUE OFFICERS

#### 253. Appointment of Commissioner-General and revenue officers

A Commissioner-General, Commissioner of Taxes and such other revenue officers, as may be required for the purposes of this Act, shall be appointed in accordance with the provisions of the Gambia Revenue Authority Act, 2004.

#### 254. Delegation

The Commissioner-General may delegate to any revenue officer any duty, power, or function conferred or imposed on the Commissioner-General under this Act, other than the power of delegation.

#### 255. Secrecy

(1) A revenue officer shall treat as secret any document and information coming into the officer's possession or knowledge in connection with the performance of his or her duties under this Act.

(2) A revenue officer shall not disclose any document or information referred to in subsection (1) to any person except to the minimum extent necessary for the performance of duties under this Act.

(3) Nothing in subsection (2) prevents the disclosure of any document or information to-

(a) the Tax Tribunal or any court in relation to proceedings under this Act;

(b) a person in the service of the Government of The Gambia in a revenue or statistical department, if the disclosure is necessary for the performance of the person's official duties;

(c) the Auditor-General or any person authorised by the Auditor-General, if the disclosure is necessary for the performance of official duties; or

(d) to the competent authority of the government of another country with which The Gambia has entered into a tax treaty, to the extent permitted under that treaty.

(4) A person who receives a document or information under subsection (3) is required to keep the document or information secret as specified in subsection (1), except to the minimum extent necessary for the purpose for which the disclosure is permitted.

(5) A person who contravenes this section 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.

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

### PART II - TAX TRIBUNAL

#### 256. Establishment of Tax Tribunal

There is hereby established a tribunal, to be referred to as the Tax Tribunal, to hear applications for review of reviewable decisions made under this Act.