

### 257. Appointment of members

(1) The Tax Tribunal consists of a President and such other members as the Minister considers necessary, having regard to the needs of the Tribunal.

(2) The President of the Tax Tribunal shall be a Judge of the High Court appointed by the Chief Justice.

(3) The other members of the Tax Tribunal shall be appointed by the Minister.

(4) Subject to subsection (5), a person may be appointed as a member under subsection (3) if the person –

- (a) is enrolled as a legal practitioner in The Gambia and has significant experience in taxation matters;
- (b) is a member of the Institute of Chartered Accountants of The Gambia and has significant experience in taxation matters;
- (c) has previously been engaged as a revenue officer with significant technical and administrative experience in taxation matters; or
- (d) has special knowledge, experience, or skills relevant to the functions of the Tax Tribunal.

(5) The following persons cannot be appointed as a member under subsection (3) –

- (a) a person currently engaged as a revenue officer;
- (b) a person who has been convicted of an offence, or has been liable for a penalty, under this Act; or
- (c) a person who is an un-discharged bankrupt.

(6) A member appointed under subsection (3) –

- (a) may be appointed as either a full-time or part-time member; and
- (b) is appointed for a term of five years and is eligible for re-appointment.

(7) The President of the Tax Tribunal shall hold that office until he or she ceases to hold the office of Judge of the High Court,

or until he or she resigns from the office of President by notice in writing to the Chief Justice.

(8) Subject to subsections (9), (10), and (11), a member appointed under subsection (3) ceases to be a member on –

- (a) becoming an un-discharged bankrupt; or
- (b) being removed by the Minister, by notice in writing, for inability to perform the duties of office or for proven misconduct; or
- (c) resigning by notice in writing to the Minister.

(9) A member appointed under subsection (3) may be removed from office under paragraph (b) of subsection (8) only if the question of the member's removal has been referred to a committee appointed under sub-section (10) and the committee has recommended to the Minister that the member ought to be removed from office.

(10) If the Minister is of the opinion that a member appointed under subsection (3) should be removed from office under paragraph (b) of subsection (8), the Minister shall appoint a committee consisting of a chairperson and not less than two other members selected by the Chief Justice from among persons who hold or have held judicial office.

(11) The committee appointed under subsection (10) shall enquire into the matter and report to the Minister with a recommendation as to whether the member ought to be removed from office.

### 258. Application for review of a reviewable decision

(1) A person dissatisfied with a reviewable decision may apply to the Tax Tribunal for review of the decision.

(2) An application under subsection (1) shall –

- (a) be in writing in the prescribed form;
- (b) include a statement of the reasons for the application; and
- (c) be lodged with the Tax Tribunal within thirty days after the person making the application has been served with notice of the reviewable decision.