

(3) The Tax Tribunal may, on an application in writing, extend the time for making an application to the Tribunal for a review of a reviewable decision.

(4) An applicant to the Tax Tribunal shall serve a copy of the application on the Commissioner-General within five days of lodging the application with the Tribunal.

(5) An application to the Tax Tribunal for review of a reviewable decision shall not be considered by the Tribunal unless the prescribed fee (if any) in respect of the application has been paid.

### 259. Decisions of Tax Tribunal

(1) If an application to the Tax Tribunal relates to –

(a) an objection decision, the Tribunal shall make an order as set out in section 204; or

(b) any other reviewable decision, the Tribunal may make an order to affirm, vary, or set aside the decision, and may issue such consequential directions as the case may require.

(2) A decision on an application for review shall be made as soon as practicable after the hearing has been completed and the Tax Tribunal shall cause a notice of its decision to be served on each party to the proceeding.

(3) The notice of a decision referred to in subsection (2) shall include the Tax Tribunal's reasons for the decision and its findings on material questions of fact and reference to the evidence or other material on which those findings were based.

(4) A decision of the Tax Tribunal comes into operation upon the giving of the decision or on such other date as may be specified by the Tribunal in the decision.

(5) Subject to subsection (7), all decisions of the Tax Tribunal and all evidence received by it, including a transcript of the report of the hearings, are public records open to the inspection of the public.

(6) Subject to subsection (7), the Tax Tribunal shall provide for the publication of its decisions in such form and manner as may be adapted for public information and use, and such authorised publication is evidence of the decisions of the Tribunal in all courts of The Gambia without any further proof or authentication.

(7) In releasing information or allowing access to information under subsection (5) or (6), the Tax Tribunal shall ensure that –

(a) the identity and affairs of the applicant and any other person concerned is concealed; and

(b) measures are taken to prevent the disclosure of trade secrets or other confidential information.

### 260. Appeal to Court of Appeal from decisions of the Tax Tribunal

(1) A party to a proceeding before the Tax Tribunal may, within thirty days after being notified of the decision of the Tribunal or within such further time as the Court of Appeal may allow on an application in writing, lodge a notice of appeal with the Registrar of the Court of Appeal; the party so appealing shall serve a copy of the notice of appeal on the other party to the proceeding before the Tribunal.

(2) The Court of Appeal shall hear and determine the appeal and shall make such order as it thinks appropriate by reason of its decision, including an order affirming or setting aside the decision of the Tax Tribunal or an order remitting the case to the Tribunal for reconsideration.

## CHAPTER IX – MISCELLANEOUS PROVISIONS

### 261. Currency translation

(1) An amount taken into account under this Act shall be expressed in dalasis.

(2) If an amount is in a currency other than dalasis, the amount shall be translated to dalasis at the Central Bank of The Gambia mid-exchange rate applying between the foreign currency and the dalasis on the date the amount is taken into account for the purposes of this Act.

### 262. Exemptions and tax provisions in other laws

A provision in any law enacted before the commencement of this Act providing for –

(a) an exemption from any tax imposed under this Act;

(b) a reduction in the rate of tax imposed under this Act;

(c) a reduction in tax liability of any person under this Act; or