

(7) As soon as possible after making an amended assessment under subsection (1) or (6), the Commissioner-General shall serve the income taxpayer with notice of the amended income tax assessment stating –

- (a) the revised chargeable income of the taxpayer;
- (b) the revised amount of income tax due;
- (c) the amount of income tax paid, if any;
- (d) the amount of any penalty and interest payable (if any) in respect of the income tax due; and
- (e) the time, place, and manner of objecting to the amended

(8) An amended income tax assessment is treated in all respects as an income tax assessment for the purposes of this Act, other than for the purposes of subsection (1).

85. Assessment lists

(1) As soon as is reasonably practicable after expiry of the time allowed under this Act for the furnishing of income tax returns for a tax year, the Commissioner-General shall prepare a list (in this section referred to as an "assessment list") of income taxpayers for that year.

(2) An assessment list shall state –

- (a) the taxpayer's name and address;
- (b) the amount of chargeable income of the taxpayer for the year;
- (c) the amount of income tax payable by the taxpayer for the year; and
- (d) any other particulars as may be prescribed.

(3) If complete copies of all notices, including computerised notices, of income tax assessments and amended income tax assessments for a tax year are filed in the office of the Commissioner-General, they constitute the assessment list for that year.

(4) A reference in subsection (3) –

- (a) to notices of income tax assessments includes an income tax return treated as an income tax assessment; and

- (b) to notices of amended income tax assessments includes an income tax return treated as an amended income tax assessment.

Sub-Part III - Payment of Income Tax

86. Due date for payment of income tax

(1) The income tax payable by an income taxpayer for a tax year is due on the due date for furnishing the taxpayer's income tax return for that year.

(2) If–

- (a) a notice of an income tax assessment is served by the Commissioner-General on an income taxpayer under section 83; or
- (b) a notice of an amended income tax assessment is served by the Commissioner-General on an income taxpayer under section 84,

the income tax payable under the notice is payable as specified in the notice.

(3) The application of subsection (2) does not change the original due date for payment of any income tax in respect of the income tax assessment or amended income tax assessment as determined under subsection (1).

87. Collection of tax from non-resident ship owners or charterers

(1) Before the departure of a ship owned or chartered by a non-resident person from a port in The Gambia, the master of the ship shall furnish to the Commissioner-General a return showing the gross amount specified in subsection (2) of section 12 in respect of the ship.

(2) If the master of a ship has furnished a return under subsection (1), the Commissioner-General shall determine the amount of tax due under section 12 in respect of the ship and, as soon as possible, notify the master of the ship, in writing, of the amount due.

(3) The master of a ship is liable for the tax notified under subsection (2) and the provisions of this Act shall apply to that tax as if it were tax due under an income tax assessment.