

TAX ASSESSMENT OBJECTIONS

A tax payer who may not be satisfied by the tax assessment outcome may make an objection to the results.

Rationale

The purpose is to ensure fairness of assessment and promote confidence and compliance with the revenue system

Who raises an objection?

Any person aggrieved by the assessment and should include the reasons for such objection.

Procedures for making an objection

- The tax payer writes an objection letter stating the grounds of objection.
- The objection should be raised and delivered to the chief Executive not later than 5 days from the date of assessment.
- The objection shall not be handled by anyone who was involved in the objected assessment
- After examining the grounds for objection, the Chief Executive should communicate the decision to the tax payer not later than fourteen days from the date the objection letter was received officially.

Tax appeals

Where a tax payer is not satisfied with the objection decision by the Chief Executive, the tax payer can appeal to the tax appeals tribunal which is provided for in the legislation governing local revenues.

Tax appeal tribunal

This tribunal shall be appointed by the LG council and shall compose of:

- Impartial people
- People with high integrity