



BURS OBJ ITA 1

BURS OBJECTIONS FORM - INCOME TAX

TAXPAYERS DETAILS								
Full name of taxpayer								
TIN								
Postal address								
Physical address								
Telephone numbers		Cell	Office		Home			
Email address								
ASSESSMENT DETAILS								
Date of assessment								
Year of assessment								
Assessment number								
Matters under dispute. Place a tick where applicable	TCC	WHT	Expenses	Assessed income	Additional tax	Interest	Penalty	Other (Specify)
Amount of tax in dispute								
Receipt number of tax paid for assessment								
OBJECTION DETAILS								
Section under which objection is made								
Details/Facts of objection (use separate sheet if necessary)								
Relief sought								
Taxpayers declaration								
Full name			Signature		Capacity		Date	

EXTRACT FROM s.88 OF THE INCOME TAX ACT

88. Objection to assessment

(1) Any person aggrieved by an assessment made on him or her may, by notice in writing lodged with the Commissioner General within sixty days after the date of the notice of assessment, object to the assessment accordingly:

Provided that no objection shall be considered unless –

- (a) a tax return for the tax year to which the assessment relates has been furnished; and
- (b) tax due on the taxable income declared has been paid

(2) Where the assessment is –

- a) An additional assessment; or
- b) A reduced assessment which, in part, imposes a fresh liability, the person assessed shall have no further right of objection than he or she would have had if that assessment had not been made, except to the extent to which the assessment has imposed a fresh liability on him.

(3) An objection shall specify particulars of the grounds on which it is made.

(4) In this section “aggrieved by an assessment” means aggrieved by –

- a) The inclusion in an assessment of an amount as part of the taxable income;
- b) The disallowance in an assessment of an amount claimed as a deduction in ascertaining the taxable income;
- c) The determination by the Commissioner General of the amount of an assessed loss;
- d) The amount of set off under section 61 or 63;
- e) The imposition of any amount of penalty for failure to lodge a tax return within the prescribed time or any extended time allowed under section 77.
- f) The imposition of any amount of penalty for failure to lodge a correct tax return; or
- g) Any decision relating to the status of a company under sections 130, 131, and 132.
- h) The determination by the Commissioner General of the amount of capital losses on disposal of assets
- i) A denial of issuance of a Tax Clearance Certificate under section 112A

(5) Notwithstanding the provisions of subsection (1), the Commissioner may consider an objection to an assessment –

- a) Lodged with him any time after the sixty days' period prescribed by subsection (1) if the assessment was made following the furnishing to him of a tax return for the tax year to which the assessment relates;
- b) Lodged with him or her, in the absence of such a tax return, if such a tax return is subsequently furnished to him within such period as he shall specify; or,
- c) Lodged with him or her within such further period as he or she shall specify if a tax return was furnished to him or her.

Provided that the Commissioner General shall not consider an objection to an assessment in terms of this subsection unless he is satisfied that reasonable cause has been shown for the delay in lodging the objection or furnishing the tax return, as the case may be, and tax due on the tax return has been paid.