



NOTICE OF OBJECTION TO A TAX DECISION (incl.an ASSESSMENT)

Tax Administration Act 2022 Section 54

Who should use this form: a taxpayer, a representative of a taxpayer or a tax agent or a person affected by a tax decision, who wants to object to a decision (including an assessment) of the Commissioner.

Taxpayer name:		Tax Identification Number(TIN):								
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Person lodging this objection (Tick one):

Taxpayer:	<input type="checkbox"/>
Tax agent:	<input type="checkbox"/>
Representative:	<input type="checkbox"/>
Other person affected by the tax decision:	<input type="checkbox"/>

I object to the following tax decision (if assessment state year/taxable period):

[Empty box for tax decision details]

The grounds of objection are (attach additional pages, and documents, if required):

[Empty box for grounds of objection]

Signature:	Office Use Only – Date Stamp here
Capacity in which signing: (if applicable)	
Date: / /	



Objection notice – Instructions for Completion

Who should use this form: a taxpayer, a representative of a taxpayer or a tax agent or a person affected by a tax decision, who wants to object to a decision (including an assessment) of the Commissioner.

Note: A letter to the IRD Commissioner stating all the information required by this form will also be treated as an objection notice.

Complete the following fields on the form:

Taxpayer Name:	The name of the taxpayer who received the assessment or was primarily affected by the decision of the Commissioner.
TIN:	Tax Identification Number of the taxpayer named above.
Person Lodging this Objection:	Tick one of the boxes: Taxpayer, expanded definition of “taxpayer” (any person affected by the tax decision), representative or tax agent.
Tax decision being object to:	If the tax decision is an assessment, what tax type and what taxable period or income year. If not an assessment, describe the nature of the tax decision.
Grounds of objection:	Describe fully what grounds you are relying on to make the objection. If insufficient space, attach other pages. Also attach copies of any documentation you are relying on.
Signature:	Sign and date the objection
Capacity in which signing:	If objecting on behalf of a company, include here your status as a director. If objection on behalf of a partnership, include here your status as partner. If a representative or tax agent of the taxpayer, state as applicable.

The completed form should be delivered to IRD at its Honiara Office, posted to PO Box G9, Honiara or emailed to legalandpolicyteam@mof.gov.sb