90. (1) Where a person has furnished a return in accordance with section 77 or 77A to the Director General for a year of assessment, the Director General shall be deemed to have made, on the day on which the return is furnished, an assessment in respect of that person in the amount of tax on the chargeable income, the tax and the chargeable income being the respective amounts as specified in the return.

(2) For the purposes of this Act, where the Director General is deemed to have made the an assessment under subsection (1)-

(a) the return referred to in that subsection shall be deemed to be a notice of assessment; and

(b) the deemed notice of assessment shall be deemed to have been served on the person on the day on which the Director General is deemed to have made the assessment.

(3) Where a person for a year of assessment has not furnished a return in accordance with section 77 or 77A, the Director General may according to the best of his judgement determine the amount of the chargeable income of that person for that year and make an assessment accordingly:

Provided that the making of an assessment in
respect of a person under this subsection shall not affect any liability otherwise incurred by that person by reason of his failure to deliver the return.

History
Section 90 is substituted by Act A1151 of 2002 s11, with effect from year of assessment 2004 and subsequent years of assessment.
Section 90 formerly read:

"90. (1) Where a person has delivered a return under section 77(1) to the Director General for a year of assessment, the Director General may-

(a) accept the return and make an assessment accordingly; or

(b) refuse to accept the return and, according to the best of his judgment, determine the amount of the chargeable income of that person for that year and make an assessment accordingly.

History
Subsection (1) amended by Act A1069 of 1999 s4 (a), by substituting for the words "section 77" the words "section 77(1)", with effect from 1st January 2000 and, shall have effect for the year of assessment 2001 and subsequent years of assessment.

(1A) Where a company has furnished a return under section 77 (1A) to the Director General shall be deemed to have made, on the day on which the returned is furnished, an assessment in respect of that company in the amount of tax on the chargeable income, the tax and the chargeable income being the respective amounts as specified in the return.

History
Subsection (1A) inserted by Act A1069 of 1999 s4 (b), with effect from 1st January 2000 and, shall have effect for the year of assessment 2001 and subsequent years of assessment.

(1B) For the purposes of this Act-

(a) the return shall be deemed to be a notice of assessment; and

(b) the deemed notice of assessment shall be deemed to have been served on the
company on the day on which the Director General is deemed to have made the assessment.

History

Subsection (1B) inserted by Act A1069 of 1999 s4 (b), with effect from 1st January 2000 and, shall have effect for the year of assessment 2001 and subsequent years of assessment.

(2) The Director General, where he is of the opinion that a person who has not delivered a return under section 77(1) for a year of assessment is chargeable to tax for that year, may according to the best of his judgment determine the amount of the chargeable income of that person for that year and make an assessment accordingly:

History

Section 90 subsection (2) amended by Act 1093 s10(a), by substituting for the words "section 77" the words "section 77(1)", with effect from year of assessment 2001.

Provided that the making of an assessment in respect of a person under this subsection shall not affect any liability otherwise incurred by that person by reason of his failure to deliver the return.

(2A) Where a company fails to furnish a return under section 77(1A) or 77(1B) for a year of assessment, the Director General may according to the best of his judgment determine the amount of the chargeable income of that company for that year and make an assessment accordingly:

Provided that the making of an assessment in respect of a company under this subsection shall not affect any liability otherwise incurred by that company by reason of its failure to deliver the return."