

(3) As soon as possible after making a VAT assessment under subsection (2), the Commissioner-General shall serve the registered person with notice of the assessment stating—

- (a) the value of taxable supplies made in the tax period;
- (b) the amount of VAT due for the period;
- (c) the amount of penalty and interest payable, if any, in respect of the VAT due; and
- (d) the time, place, and manner of objecting to the assessment.

(4) The making of a VAT assessment under subsection (2) is an alternative to the application of subsection (1) of section 196.

(5) Section 84 applies, with the necessary changes made, for the purposes of amending a VAT assessment.

#### 186. Due date for payment of VAT

(1) The VAT payable by a registered person for a tax period as computed under section 175 is due on the date for furnishing the person's VAT return for that period.

(2) The VAT payable by an importer on a taxable import is due on the date of the import.

(3) The Commissioner of Customs and Excise shall—

- (a) collect, at the time of import and on behalf of the Commissioner-General, any VAT due under this Act in respect of a taxable import; and
- (b) make arrangements with The Gambia Post Office for VAT to be collected on taxable imports made through the post.

(4) Except if the contrary intention appears, the provisions of the customs laws relating to the import, transit, coastwise carriage and clearance of goods, and to the payment and recovery of duties apply, with such exceptions, modifications, and adaptations as the Minister may by regulations prescribe, and so far as is relevant, to any VAT payable under this Chapter on a taxable import.

#### 187. Recovery of VAT from recipient of a supply

(1) If a registered person (referred to as the "supplier") has, in consequence of a fraudulent action or misrepresentation by the recipient of a supply, incorrectly treated the supply as an exempt supply or a zero-rated supply, the Commissioner-General may assess the recipient of the supply for payment of the VAT due in respect of the supply and any interest and penalty imposed as a result of the late payment of the VAT.

(2) Subsection (1) does not preclude the Commissioner-General from recovering the VAT, together with any interest imposed under section 229 and penalty imposed under section 231, payable in respect of the supply from the supplier and —

- (a) any amount recovered from the recipient of the supply shall be credited against the liability of the supplier in respect of the supply; and
- (b) any amount recovered from the supplier shall be credited against the liability of the recipient of the supply.

(3) A supplier who pays VAT, interest, or penalty referred to in subsection (1) may recover the amount from the recipient of the supply.

(4) An assessment made under subsection (1) is treated as a VAT assessment for all purposes of this Act.

#### 188. Seizure of goods

(1) The Commissioner-General may seize any goods in respect of which the Commissioner-General has reasonable grounds to believe that VAT that is, or will become, payable in respect of the supply of those goods has not been, or will not be, paid.

(2) Any goods seized under this section shall be stored in a place approved by the Commissioner-General for the storage of those goods.

(3) If goods have been seized under subsection (1), the Commissioner-General shall, as soon as is practicable after the seizure, serve on the owner of the goods or the person who had custody or control of the goods immediately before the seizure, a notice in writing—