

- (a) identifying the goods;
- (b) stating that the goods have been seized under this section and the reason for seizure; and
- (c) setting out the terms of subsections (6), (7), and (8).

(4) The Commissioner-General is not required to serve a notice under subsection (3) if, after making reasonable enquiries, the Commissioner-General does not have sufficient information to identify the person on whom the notice should be served.

(5) If subsection (4) applies, the Commissioner-General may serve a notice under subsection (3) on any person claiming the goods, provided the person has given the Commissioner-General sufficient information to enable such a notice to be served.

(6) The Commissioner-General may authorise any goods seized under subsection (1) to be delivered to the person on whom a notice under subsection (3) has been served if that person has paid, or makes an arrangement satisfactory to the Commissioner-General for payment of, the VAT that is, or will become, payable in respect of the supply of the goods.

(7) Except if subsection (6) applies, the Commissioner-General shall detain the goods seized under subsection (1)—

- (a) for twenty-one days after seizure of the goods; or
- (b) in the case of perishable goods, for such shorter period as the Commissioner-General considers reasonable having regard to the condition of the goods.

(8) If the detention period in subsection (7) has expired, the Commissioner-General may direct the Tax Collector to sell the goods in the manner specified in subsection (8) of section 212 and apply the proceeds of sale as set out in subsection (9) of section 212.

(9) Nothing in this section precludes the Commissioner-General from proceeding under Part V of Chapter VII if the proceeds of disposal are not sufficient to meet the costs of disposal and the VAT due.

### 189. Security

If the Commissioner-General considers it necessary for the protection of the revenue, in circumstances where there is evidence of incipient tax fraud, the Commissioner-General may require a registered person or importer, as a condition of the person making a taxable supply of goods or services, or a taxable import, to give security of such amount and in such manner as the Commissioner-General may determine for the payment of VAT due or that may become due in respect of the supply or import.

### 190. VAT representative of non-resident

(1) A non-resident person who is required to register for VAT, but does not have an office and full-time employees in The Gambia must—

- (a) appoint a VAT representative in The Gambia in accordance with the requirements of the Commissioner-General; and
- (b) if required to do so by the Commissioner-General, lodge a security with the Commissioner-General.

(2) The VAT representative of a non-resident person shall—

- (a) have the responsibility for doing all things required of the non-resident person under this Act; and
- (b) shall be jointly and severally liable for the payment of all taxes, fines, penalties, and interest imposed under this Act.

(3) The VAT registration of a VAT representative shall be in the name of the non-resident person.

(4) The mode, manner, and requirements for appointment of a VAT representative, and the responsibilities of the representative, shall be prescribed by the Commissioner-General.

### 191. VAT refunds

(1) A person who has paid VAT in excess of the amount due under this Act is entitled to a refund for the excess.

(2) Subject to subsection (3), if, for any tax period, the total input tax credit allowed to a registered person under this Chapter exceeds the person's output tax for that period—