

amount specified in the notice and the Commissioner-General may recover the amount under this Part as if it were tax payable by the payer.

## 212. Collection of tax by distress and sale

(1) The Commissioner-General may appoint a person to be a Tax Collector.

(2) If a taxpayer fails to pay any tax by the due date, the Commissioner-General may issue a certificate for a Tax Collector to recover such tax by distress and sale of the personal property of the taxpayer.

(3) A certificate issued under subsection (2) shall specify –

- (a) the taxpayer against whose property the distress and sale proceedings are authorised;
- (b) the property against which the proceedings are to be executed and the location of that property; and
- (c) the tax and interest liability to which the proceedings relate.

(4) A copy of a certificate issued under subsection (2) shall be served on the taxpayer.

(5) A Tax Collector may, at any time, enter any premises described in a certificate issued under subsection (2) for the purposes of executing distress and sale proceedings under this section and shall require a police officer to be present while the proceedings are being executed.

(6) A property distained under this section shall be –

- (a) identified by the pasting or hanging of a piece of ribbon or cloth in a conspicuous place on the property; and
- (b) kept for ten days (other than perishable goods) either at the premises where the distress is executed or at any other place that the Tax Collector may consider appropriate, at the cost of the taxpayer.

(7) If the liability specified in a notice issued under subsection (2) is paid before the property is sold under subsection (8), the property shall be immediately released to the taxpayer.

(8) If the taxpayer does not pay the liability specified in a certificate issued under subsection (2), together with the costs of the distress, within the time specified in paragraph (b) of subsection (6), or within such shorter period as the Tax Collector may determine in the case of perishable goods, the Tax Collector may –

- (a) in the case of goods, sell the goods by public auction;
- (b) in the case of negotiable instruments, sell the instrument through a broker at the prevailing market rate; or
- (c) in the case of money (including foreign currency), deposit the money with the Central Bank of The Gambia.

(9) The proceeds of disposal or deposit of monies under subsection (8) shall be applied as follows –

- (a) first towards the cost of taking, keeping, and selling the property distained;
- (b) then towards payment of any tax and interest owed by the taxpayer; and
- (c) the remainder of the proceeds, if any, shall be paid to the taxpayer within forty-five days of the sale.

(10) Nothing in this section precludes the Commissioner-General from proceeding under section 209 with respect to the balance owed by the taxpayer if the proceeds of the distress are insufficient to meet the tax due and the costs of the distress and sale.

(11) The taxpayer is liable for all costs incurred by the Commissioner-General in respect of any distress and sale proceedings and the Commissioner-General may recover those costs under this Part as if the costs were tax payable by the taxpayer.

## 213. Liquidators

(1) A person who is appointed a liquidator in respect of a taxpayer shall give the Commissioner-General notice of his or her appointment as, or assumption of the position of, liquidator.

(2) A notice under subsection (1) shall be in writing and lodged with the Commissioner-General within fourteen days of the earlier of being appointed as, or assuming the position of, liquidator.