

(3) The Commissioner-General shall notify the liquidator, in writing, of the amount that the Commissioner-General believes will be sufficient to pay any tax and interest that are or will become payable by the taxpayer whose assets are in the possession or control of the liquidator.

(4) A notice under subsection (3) shall be served on the liquidator within sixty days of the Commissioner-General being served with a notice under subsection (1).

(5) A liquidator shall not, without leave of the Commissioner-General, part with any asset held as liquidator until the liquidator has been served with a notice under subsection (3).

(6) Subject to subsection (7), a liquidator shall set aside, out of the proceeds of sale of any asset of the taxpayer, the amount notified by the Commissioner-General under subsection (3), and the liquidator is liable to the extent of the amount set aside for the tax due by the taxpayer.

(7) If the proceeds of sale of any asset are less than the amount notified by the Commissioner-General under subsection (3), the liquidator shall set aside the entire proceeds of sale to meet the amount notified under subsection (3).

(8) A liquidator who fails to comply with subsection (5), (6), or (7) is personally liable to the extent of any amount required to be set aside under those subsections, and the Commissioner-General shall recover the amount under those sections as if it were tax payable by the taxpayer.

(9) If two or more persons are liquidators in respect of a taxpayer, the obligations and liabilities under this section apply to all the liquidators but may be discharged by any of them.

214. Departure prohibition certificate

(1) If the Commissioner-General has reasonable grounds to believe that a taxpayer may leave The Gambia without paying any tax due, the Commissioner-General may issue a departure prohibition certificate to the Director of Immigration and request the Director of Immigration to prevent the person from leaving The Gambia until that person makes -

(a) payment of the tax due in full; or

(b) an arrangement satisfactory to the Commissioner-General for payment of the tax due.

(2) The Commissioner-General shall serve a copy of a departure prohibition certificate issued under subsection (1) on the taxpayer named in the certificate if it is practicable to do so.

(3) Payment of the tax specified in a departure prohibition certificate to a customs or immigration officer or the production of a certificate signed by the Commissioner-General stating that the tax has been paid or satisfactory arrangements for payment have been made is sufficient authority for allowing the person to leave The Gambia.

215. Temporary closure of business

(1) If a taxpayer -

(a) fails to pay to the Commissioner-General any Value Added Tax;

(b) fails to pay to the Commissioner-General any tax deducted from a payment of employment income under section 89; or

(c) repeatedly fails to pay income tax,

on or before the due date, the Commissioner-General may, by notice in writing, inform the taxpayer of the Commissioner-General's intention to close down part or the whole of the taxpayer's business for a temporary period not exceeding fourteen days unless the taxpayer pays the tax due within a period of seven days of the date of the notice.

(2) If a taxpayer fails to comply with a notice under subsection (1), the Commissioner-General may issue an order to close down part or the whole of the business of that person for a period not exceeding fourteen days.

(3) The Commissioner-General may, at any time, enter any premises described in an order issued under subsection (2) for the purposes of executing the order and shall require a police officer to be present while the order is being executed.

(4) The Commissioner-General shall affix, in a conspicuous place on the front of the premises of the business or part of the business closed under a subsection (2) order, a notice in the following words "WARNING: CLOSED TEMPORARILY UNDER SECTION 215 OF THE INCOME AND VALUE ADDED TAX ACT FOR NOT PAYING TAX".

(5) If the tax due is paid within the period of closure, the Commissioner-General shall immediately arrange for removal of the notice referred to in subsection (4).