

(3) The Proper officer may require from a person purporting to be duly authorized agent of an owner the production of his written authority and in default of the production of that authority the proper officer may refuse to recognize the person as a duly authorized agent.

Liability of duly authorised agent

218. A duly authorized agent who performs an act on behalf of the owner of any goods shall, for the purposes of this Act, be deemed to be the owner of the goods and shall accordingly be personally liable for the payment of any duties to which the goods are liable and for the performance of all acts in respect of the goods which the owner thereof is required to perform under this Act; but nothing herein contained shall relieve the owner of the goods from that liability.

Liability of owner for acts of duly authorised agent

219. An owner of goods who authorizes an agent to act for him in relation to those goods for any of the purposes of this Act shall be liable for the acts and declarations of the duly authorized agent and may accordingly be prosecuted for an offence committed by the agent in relation to the goods as if the owner had himself committed the offence:

Provided that:

- (i) an owner shall not be sentenced to imprisonment for an offence committed by his duly authorized agent unless the owner actually consented to the commission of an offence;
- (ii) nothing herein contained shall relieve the duly authorized agent from liability to prosecution in respect of the offence.

Agents appointed by the Commissioner General

220. (1) The Commissioner General may, by written notice addressed to any person (in this Subsection called the agent) appoint him to be the agent of another person (in this Subsection called the principal) for the purposes of collecting duty due under this Act from the principal where the Commissioner General is satisfied that the agent-

- (a) owes or is about to pay money to the

principal;

- (b) holds money for or on account of the principal;
- (c) intends to hold money for or on account of the principal
- (d) holds money on account of some other person for payment to the principal;
- (e) has authority from some other person to pay money to the principal;
- (f) holds goods belonging to the principal which are liable to duty and on which duty has not been paid,

and shall in the notice specify the amount of duty to be collected by the agent, which amount shall not exceed the amount, or value of the goods, held or owing by the agent for or to the principal.

(2) The Commissioner General may, by notice in writing, require any person to furnish him within a reasonable time, not being less than thirty days from the date of service of the notice, with a return showing details of any moneys or goods which may be held by that person from whom duty is due under this Act.

(3) Section 218 shall apply to an agent appointed under Subsection (1) as though he were a duly authorized agent acting on behalf of the owner.

(4) An agent who is appointed under Subsection (1) and who claims to be, or to have become unable to comply with the notice for any reason whatsoever shall, as soon as may be practicable, notify the Commissioner General accordingly in writing stating the reason for his inability, and the Commissioner General may accept and cancel, amend or reject the notification as he may think fit.

(5) Notwithstanding Subsection (4), an agent shall be presumed to be holding sufficient money for the payment of the duty specified in the notice unless his