

notification under Subsection (4) is accepted or amended, and in any proceedings for the collection of that duty he shall be stopped from asserting the lack of those moneys.

(6) Where an agent fails to remit any amount of duty specified in the notice addressed to him within thirty days of the date of service of the notice on him or, of the date on which any moneys came into his hands for or become due by him to, his principal, whichever is the later and he has not complied with Subsection (4) then, the provisions of this Act relating to the collection and recovery of duty shall apply as if it were duty due and payable by him from the date when such duty should have been paid to the Commissioner General.

(7) An agent who has made payment of duty under this Section shall for all purposes be deemed to have acted therein with the authority of his principal and of all other persons concerned, and shall be indemnified in respect of that payment against any proceedings civil or criminal and all process, judicial or extra judicial, notwithstanding any provisions to the contrary in any written law, contract or agreement.

(8) A person who, in giving a notification under Subsection (4), wilfully makes any false or misleading statement, or wilfully conceals any material fact, shall be guilty of an offence and liable to a fine not exceeding one hundred thousand Dalasis or to imprisonment for a term of not more than three years or to both.

Commissioner General may appoint agent

**221.** The Commissioner General may, by notice in the Gazette, appoint an agent to perform such of his functions under this Act as he may specify in the notice, subject to such terms and conditions as may be agreed between the Commissioner General and such agent.

Provisions relating to accredited users

**222.** The provisions of this Part shall also apply to the accredited users appointed under Section 34.

**PART XV - PREVENTION OF SMUGGLING AND EVASION**

Power to require vessels, etc., to bring to

**223. (1)** The master of a vessel within The Gambia shall bring his vessel for boarding on being signalled to do so by a vessel in the service of the customs and flying the customs flag and The Gambia National Flag.

(2) The master of, an aircraft within or over The Gambia, shall land the aircraft on being signalled to do so by any person in the service of the customs or the Government.

(3) The master of an aircraft which has landed, or of a vessel bringing to for boarding, shall facilitate by all reasonable means the boarding of the aircraft or vessel by the proper officer, and shall cause the aircraft or vessel to remain stationary for such period as the proper officer may require.

(4) A master of an aircraft or vessel who contravenes this Section shall be guilty of an offence and liable-

(a) in the case of the master of a vessel of less than two hundred and fifty tons register, to a fine not exceeding one hundred and twenty thousand Dalasis; and the vessel in respect of which the offence has been committed shall be liable to forfeiture;

(b) in the case of the master of an aircraft, or of a vessel of two hundred and fifty tons register or more; to a fine of not less than five hundred thousand Dalasis and the aircraft or vessel in respect of which the offence has been committed may be seized and detained until the fine is paid or security therefore given.

Power to require vessel, etc., to depart

**224. (1)** The master of an aircraft or vessel within or over The Gambia shall on being required to do so by the proper officer, depart from The Gambia within twelve hours of the requirement:

Provided that this Subsection shall not apply in the