

goods

- (a) loaded, unloaded or removed to any place for security, examination, weighing, sorting or any other purpose prior to delivery or, in the case of goods for export, to exportation, then all such operations shall be performed by or at the expenses of the owner of the goods;
- (b) unpacked, sorted, piled or otherwise prepared for examination, then all such operations shall be performed by and at the expense of the owner of the goods and in such manner as the proper officer may require so as to enable him to examine and take account of the goods.

Proper officer may take or allow samples to be taken.

285. (1) The proper officer may at any time take samples of goods subject to customs control for such purposes as the Commissioner General may think necessary; and any such samples shall be disposed of and accounted for in such manner as the Commissioner General may direct.

(2) The proper officer may, subject to such conditions as he may impose, permit the owner of any goods subject to customs control to take samples of those goods without payment of the duty thereon at the times the samples are taken.

Recovery of excise duty by distress

286. (1) Where duty remains unpaid by a person after the time when, in accordance with the provisions of this Act, it is required to be paid, then the Commissioner General may authorize distress to be levied-

- (a) upon the goods, chattels and effects of the person who should have paid the duty wherever those goods, chattels and effects may be found; and
- (b) upon the plant of any factory and upon any vats, vehicles, animals or other articles used in the manufacture sale or distribution of excisable or other goods by

that person and found on any premises in the use or possession of that person or of any person on his behalf or in trust for him.

(2) The warrant of distress shall be in the form set out in the Sixth Schedule and the warrant shall be authority to distrain for the amount of duty specified therein; and for the purpose of levying distress the person authorized under the warrant may, if necessary, break open any building or place in the daytime and may call to his assistance a police officer and the police officer shall render assistance accordingly.

(3) When anything has been distrained upon under a warrant, then it shall be kept at the cost of the owner thereof for a period of fourteen days or until the amount due in respect of duty and of the costs and charges of, and incidental to the distress are paid, whichever is the sooner; and if at the end of the period of fourteen days the duty, costs and charges are not paid in full then the thing may be sold.

(4) Where anything is sold in accordance with this Section, then the proceeds of sale shall be applied in discharge of-

- (a) the duties; and
- (b) the costs and charges of, and incidental to, the levying of distress and the sale, and the balance, if any, shall be paid to the owner of the thing if he makes application therefore within twelve months of the date of the sale.

Penalty for late payment

287.(1) Subject to sections 44 (2) and 210 where an amount of duty or other sum of money which is due under this Act remains unpaid after the date upon which it is payable, a penalty of two per cent per month or part thereof, of the unpaid amount shall forthwith be due and payable.

(2) Subject to subsection (3), a penalty imposed under this section shall be recoverable as though it were duty.