

(3) A penalty imposed under this section in respect of non-payment of a sum of money payable pursuant to an order made under section 275 shall be recoverable as though it were part of that order.

Security on property for unpaid duty, etc.

288. (1) Where a person, being the owner of land or buildings situated in The Gambia, fails to pay any duty or other sum of money due and payable under this Act, the Commissioner General may by notice in writing inform that person of his intention to apply to the Director of Lands for the land or buildings to be the subject of security for the duty or other sum of an amount specified in the notice.

(2) If a person on whom a notice has been served under this Section fails to pay the whole of the amount specified in the notice within thirty days of the date of service thereof, the Commissioner General may by notice in writing direct the Director of Lands that the land or buildings, to the extent of the interest of that person therein, be the subject of security for duty or other sum of a specified amount, and the Director and the Registrar General shall, without fee, register the direction as if it were a mortgage over or charge on the land or buildings and thereupon the registration shall, subject to any prior mortgage or charge, operate while it subsists in all respects as a legal mortgage or charge to secure the amount payable.

(3) The Commissioner General shall, upon the payment of the whole of the amount secured under Subsection (2), by notice in writing to the Director of Lands cancel the direction made under that Subsection and the Registrar General shall, without fee, record the cancellation.

Rewards

289. The Commissioner General may award to any person including a proper officer-

- (a) who has arrested or has assisted in the arrest of any other person under this Act such reward, not exceeding twenty five percent of the value of the goods, on the conviction of that other person;
- (b) who has seized goods or by whose aid goods are seized under this Act such

reward, not exceeding twenty five percent of the value of the goods seized

- (c) by whose aid a conviction is obtained in any prosecution under this Act such reward not exceeding twenty five percent of the value of the goods or the amount recovered
- (d) by whose aid an offence is compounded in accordance with Part XIX such reward not exceeding twenty five percent of the value of the goods as he may think fit.

Auctioneers legislation not to apply to sales

290. Where goods are sold under this Act, then the provisions of any other legislation relating to auctioneers shall not apply to the sale.

Licensing of aircraft, vessels and vehicles conveying goods subject to customs control

291.(1) The Commissioner General may require an aircraft, vessel or vehicle intended to be used for the conveyance of goods subject to customs control to be licensed by him and in that case application for a licence shall be made in such manner, and upon payment of such fees, as may be prescribed.

(2) A person who uses an unlicensed aircraft, vessel or vehicle for the conveyance of goods subject to the provisions of subsection (1) without the written permission of the Commissioner General, shall be guilty of an offence and liable to a fine not exceeding forty thousand Dalasis.

Application of Act to importation, etc., overland

292. The provisions of this Act in relation to the importation or exportation of goods, or to the arrival or departure of person, by aircraft or vessels arriving from or proceeding to a foreign port or place shall apply, subject to any necessary adaptations or modifications, in the same manner to the importation or exportation of goods or to the arrival or departure of persons, overland or by inland waterways.

Provisions relating to commissioned vessels and aircraft

293. Where an aircraft or vessel under commission from a foreign state arrives in The Gambia having on board goods other than stores for use in that aircraft or vessel-

- (a) the aircraft or vessel may be boarded and