

## **Seizure of goods for the recovery of tax, etc.**

47. (1) Without prejudice to section 43, any goods belonging to the person referred to in section 43 which may be in excise control or customs control or at his place of business may be seized until the tax, penalty, surcharge, fee or other money, or the deficient tax, penalty, surcharge, fee or other money, are paid, or the refund erroneously paid to him is repaid.

(2) Notwithstanding section 51, the Director General may seize or sell any goods belonging to the person liable to pay the tax, penalty, surcharge, fee or other money for recovery of the amount due and payable under section 43 and accrued under section 51 or any outstanding balance thereof.

(3) Where the tax, penalty, surcharge, fee or other money or deficiency, or the refund to be repaid remain unpaid, as the case may be, the Director General may—

- (a) after giving not less than thirty days' notice in writing to the owner or his agent if the name and address of the owner or agent is known to him; or
- (b) after due notice in the *Gazette* if the name and address of the owner or agent is not known to him,

sell the goods.

(4) The proceeds of the sale of any such goods shall be applied to the payment of the tax, penalty, surcharge, fee and other money or deficient tax, penalty, surcharge, fee or other money payable or the refund erroneously paid or other charges which may be due in respect of selling off such goods and the surplus, if any, shall be paid to the owner of such goods and if the owner cannot be found within one month of the sale, such surplus shall be paid into the Federal Consolidated Fund.

(5) Where at the sale of any such goods no sufficient bid is forthcoming to defray the tax, penalty, surcharge, fee or other money payable or deficient tax, penalty, surcharge, fee or other money payable or the refund erroneously paid, as the case may be, the goods shall be forfeited to the Government and shall be disposed of in such manner as the Director General may direct.

(6) Every auction sale under this section—

- (a) shall be conducted by or in the presence of a senior officer of goods and services tax; and
- (b) may be conducted electronically in the manner as the Director General may determine.