

Power to collect tax, etc., from person owing money to taxable person

48. (1) Where any tax is due and payable, surcharge is accrued, or penalty, fee or other money is payable by any taxable person, the Director General may, by notice in writing a copy of which shall be forwarded to the taxable person at his last-known place of address, require—

- (a) any person by whom any money is due or accruing or may become due and payable to the taxable person;
- (b) any person who holds or may subsequently hold money for or on account of the taxable person;
- (c) any person who holds or may subsequently hold money for or on account of some other person for payment to the taxable person; or
- (d) any person having authority from any other person to pay money to the taxable person,

to pay to the Director General forthwith, or within the time as the Director General allows, the money not being salary or wages due or accruing to the taxable person or so much thereof as is sufficient to pay the tax due and payable, surcharge accrued, or penalty, fee or other money payable, if any, by the taxable person as aforesaid.

(2) All payments made pursuant to any notice under this section shall be deemed to be made on behalf of the taxable person and with the authority of the taxable person and all other persons concerned.

(3) For the purposes of this section, the Director General may require any person to give him information as to any money, fund or asset which may be held by the person for or of any money due and payable by him to any other person.