

payment of the tax, and within the limits of the amount in respect of which the third party is a depositary or debtor.

2. The representative shall pay the tax within the limits referred to in the previous paragraph and shall be discharged as against any person from all present and future liability for any payment made in accordance with this article

Article 72

Joint and several liability of transferee

1. Where an industrial or commercial activity or a means of public transports is transferred, the transferee shall be jointly and severally liable for the tax due by the previous enterprises in respect of the year during which the enterprise has been transferred and of the two preceding years.
2. For the purposes of the preceding paragraph, the person who carries on, in the same premises or in the any part thereof, the commercial or industrial activity as the transferor shall be deemed to be the transferee.
3. The provisions of the preceding paragraphs shall apply also in the event of transfer of immovable property or of real rights on immovable property.

Article 73

Preferential nature of direct taxes

1. The state's claims in respect of the direct taxes referred to in this act shall be preferentially secure on all the movable and immovable property of the persons assessed.
2. The state's preferential claim referred to in the previous paragraph shall have priority over all general or special preferential claims on the debtor's property, and shall rank immediately after courts costs relating to sequestration or forced liquidation of assets in the joint interest of the creditors.

Article 74

Repayment of Tax

1. Where any person proves to the satisfaction of the office that he has paid, for any year of assessment, a tax which was not due, or in excess of the amount with which he was properly chargeable, such person shall be entitled to have the amount so paid in excess refunded.

2. Any claim for repayment shall be made within two years from the end of the year of assessment to which the claim relates.
3. The office, upon being satisfied that the claim is founded on valid grounds, shall, within sixty days from the date on which the claim is filed, transmit to the Ministry of finance a proposal for repayment, stating the reason therefore, together with a copy of the claim and a copy of the payment receipt relating to the tax paid in excess and any other relevant document.
4. Where ~~to~~^{the} office is not satisfied that the claim is founded on valid grounds, it shall inform in writing the person interested by a document stating the reasons therefore, and such documents shall be served on the person interested in accordance with the provisions of articles 9 and 48.

Chapter II

Compulsory Execution

Article 75

Forced liquidation of assets

1. For the purpose of collecting a tax which has not been paid in the manner and within the time prescribed, the competent financial office shall cause a precept to be served on the person who has failed to pay the tax, and shall there-upon provide for the forced liquidation of the assets of such person.
2. The proceedings of the forced liquidation of assets shall be governed by the provisions of this Chapter.

Article 76

Precept

1. The office which intends to commence the proceeding for the forced liquidation of the debtor's assets shall cause a precept to be served on the debtor, in the manner provided for in articles 9 and 48. The precept shall specify the amounts of the tax, interests on arrears and costs which are to be paid, and shall contain a request to pay such amounts within five days.

2. Where the delay is likely to imperil the office's ability to obtain satisfactions, the office may commence the enforcement proceedings before the expiry of the five days period.
3. There precept shall be enforceable as judgement, and shall lapse where enforcement proceedings are not commenced within one hundred and eighty days after its service. Where the office intends to commence such proceedings after the expiry of that period, a new precept shall be served on the debtor.
1. A precept shall not be void, or violable for any of the reasons referred to in art. 49 of this Act.
2. The precept shall be served also on any person who is jointly and severally liable with the debtor, before any enforcement proceeding is brought against such person.

Article 77

Form of attachment

1. The attachment of the movable and immovable property of the debtor shall be made by the financial administration, without the prior authorization of the judicial authority.
2. The forced liquidation of property shall commence with an attachment consisting of an order to the debtor to restrain from any act intended to alienate or otherwise dispose of any attached property or the income derived there from, for the purpose of interfering with the liquidation of such property.

Article 78

Lapse of attachment and cancellation of Registration

1. Where the auction sale does not take place within ninety days from the notification of the attachment shall lapse.
2. Where any attachment which is entered in a public register of movables or immovable lapses for the reason provided for in the previous paragraph or for any other reason, the office shall, within ten days, ask for such registration to be cancelled.

Article 79

Auction sale

The competent offices of the financial administration shall sell the attached property by auction, and such sale shall not be subject to any authorization of the judicial authority.

Article 80

Payment of the Debt

The liquidation shall be discontinued where the debtor, or a third person pays to the competent office, at any time before the auction sale, the amount due in respect of the tax, surtax, interests on arrears and costs.

Article 81

Subrogation of the financial administration in respect of enforcement proceedings already commenced

1. Where any other enforcement proceeding has already been initiated for the liquidation of the debtor's property, the office may file a declaration of subrogation before the court in which the enforcement proceedings,

Pending thereby requesting to be subrogated to the rights of the creditor who commenced the enforcement proceeding.

2. The declaration of subrogation shall be notified to the ~~creditor~~ ^{creditors} who commenced the enforcement proceeding and to the debtor.

3. Where the creditor who commenced the proceeding or the debtor fails to pay the amount of the credit of the office within ten days from the notification, the office shall be subrogated to all enforcement acts already initiated, and the enforcement proceeding shall continue according to the provisions of the Chapter.

4. The office shall have the right to file the declaration of subrogation at any time before the award or allocation.

Article 82

Enforcement proceedings in respect of a debtor who has been adjudged a bankrupt

1. The office may carry out the forced liquidation of the debtor's property even if the debtor has been adjudged a bankrupt or the compulsory administrative liquidation of his business has been ordered.
2. The enforcement proceedings may be suspended by the Ministry of Finance Revenue Deferment, upon a petition filed by the official receiver or liquidator and certified by the judge or in case of compulsory liquidation, by the authority exercising supervision over the liquidation, provided such petition contains an undertaking to pay to the office the full amount of the credit.

Article 83

Intervention of creditors

1. Where the office has initiated an enforcement proceeding other creditors may intervene by an application filed before the office prior to the date set for the first auction sale, indicating the nature and the amount of their credits.
2. Creditors intervening in the enforcement proceedings shall have only the right to share in the distribution of the proceeds of the sale of the debtors attached property.
3. Unsecured creditors intervening after the date set for the first sale shall share in the distribution of any surplus left after the office, the secured creditors and the unsecured creditors who intervened in due time, have been satisfied.

Article 84

Payment and distribution of the proceeds of the sale

1. The person to whom the property attached and sold by action has been allocated shall pay the price to the competent financial office within three days after the sale.
2. Where any preferred creditors intervened in the enforcement proceeding, whether or not their credits have priority over the credit of the financial administration, the office shall deposit the proceeds of the sale in the manner prescribed or judicial deposits, and shall transmit all the acts of the proceeding to the court territorially competent which shall provide for the distribution of the amount deposited.

3. Where no other creditor intervened in the enforcement proceeding, the office shall keep the amount of the state's credit and the costs of the proceeding, and shall return any surplus to the debtor, upon issuance of a receipt to be attached to the acts of the proceeding.

Article 85

Failure of purchaser to pay the price

1. When the person whom the property has been allocated fails to pay the price thereof within the period prescribed by the first paragraph of the previous article, the office shall, by an act to be served on the purchaser, declare the lapse of any right acquired by the purchaser in respect of the property and the forfeiture, by way of administrative penalty, of any security given by such purchaser, and shall set a date for new sale.
2. The opening price in the new auction sale shall be equal to the price at which the property had been allocated in the first sale. If however, the price obtained in the new sale, added to the forfeited security, is lower than the price obtained in the first sale, the first purchaser shall pay the difference.

Article 86.

Exemption in respect of the acts of the enforcement proceedings

1. All acts, certificates, abstracts, and records of transcriptions and registrations relating to property, by the financial offices in connection with the enforcement proceedings, shall be exempt from any tax, fee or duty levied by the State or local administrations.
2. The attachment of property shall be entered in the records referred to in the previous paragraph, and no fee shall be paid for such registration.

Article 87

Objection to enforcement

The acts of enforcement may be contested by the person assessed, the persons jointly and severally liable to pay the tax, or by the spouse and the relatives and in laws up to the third degree of such person assessed or person jointly and severally liable the objection shall be brought, through the competent office, in the Ministry of Finance, Revenue Department; it shall state the grounds therefore and shall be accompanied by the relevant documents. The objection may be brought also by the administrators or liquidates of any person assessable on the

basis of the balance sheet, where such administrators or liquidates are personally liable to pay the tax and are the defendants in the enforcement proceedings.

Article 88
Objection by third party

1. A third party who claims to have ownership or another real right in attached property may oppose the enforcement before the date set for the first auction sale. The objection shall be brought, through the competent office, in the Ministry of Finance, Revenue Department; it shall state the grounds therefore and shall be accompanied by the relevant document.
2. Objection may not be raised by.
 - a. the spouse, relatives and in-laws up to the third degree, of the person assessed or person jointly and severally liable to pay the tax, in respect of any moveable existing in the debtor's house; provided that this provision shall not apply to movables which are made part of a dowry under an act drawn up before the submission of the return of income or the service of the notice of assessment.
 - b. Any person whose income has been returned or ascertained together with the income of the debtor.
3. No testimonial evidence shall be admissible to prove the third party's interest in the attached property.

Article 89

Measures of the Financial Administration and suspension of enforcement proceedings

1. The competent office shall, within ten days from their receipt, transmit to the Ministry of Finance, Revenue Department, the oppositions brought under the terms of articles 87 and 88 together with its own observations.
2. The Ministry of Finance, Revenue Department, shall make a decision within thirty days, and pending the decision, may, by an order stating the grounds therefore, suspend the enforcement proceedings.
3. The measures of the Revenue Department shall be final. Petitions against such measures may be filed before the Supreme Court within the period and in the manner provided by law.

Article 90
Judicial Proceedings

Any person referred to in articles 87 and 88 who considers his interests interest injured by the enforcement proceedings carried out by the office, may bring an enforcement proceeding in the competent court for the sole purpose of obtaining compensation of damages.

Article 91
Attachment of movable property

1. All movable property belonging to the debtor may be attached, excluding the following.
 - A. Religious objects and objects intended for worship.
 - B. Wedding rings, suits of clothing and personal linen, beds, household tools indispensable to the debtor and to the members of his household living with him.
 - C. One month's supply of foodstuff and fuel to be used by the debtor and the members of his household living with him.
 - D. Medals.
2. The products of the debtor's land may be attached, even if the land is rented.
3. The office shall not attach the property or shall discontinue the enforcement proceeding, where it is proved, by a public act or a certified private writing bearing a date certain prior to the date of that submission of the return of income or the service of the notice of assessment that property belongs to persons other than the debtor or the persons referred to in para.2 of Art.88.
4. This office may keep the attached property in custody, or, at its, own discretion; commit such property to the custody of the debtor, a third person, or the District Commissioner.
5. The office shall make a record of the attachment, mentioning the precept referred to in Art.77 and indicating the goods attached and their approximate value. Where the attachment is made in the presence of the debtor or his legal representative, a copy of the record shall be served on such debtor or legal representative.

Article 92

Notice of sale of movable property

Before selling the attached goods, the office shall post on its own premises and in the notice-board of the District Offices, for five consecutive days prior to the date set for the first auction sale, a notice including a description of the movables to be sold, the opening price indicated the record of attachment, and the date, hour and place of the first and second auction.

Article 93

Auction sale movables

1. The auction shall be presided over by the officer in charge of the office carrying out the enforcement proceeding or by an officer delegated by him.
2. The district Commissioner or a person delegated by him shall attend the auction and prepare the records thereof.
3. The first auction shall take place at least ten days after the attachment of the goods unless the attached property is perishable or the care of such property is excessively expensive.
4. The second auction shall not take place on the same day set for to first auction. The attached goods, excluding valuables, may be sold to the higher bidder at a price not lower than one half of the opening price.
5. Where the goods are not sold at the second auction the office, with the authorization of the Revenue Department, shall sell the attached property by private contract at any price.

Article 94

Attachment of property in the possession of third person

1. Where the property is attached while in possession of a third person and such person declares or is declared to be in possession of any property belonging to the debtor, the office shall sell such property according to the provisions of this Chapter.
2. When selling the debtor's credit, attached while in possession of third persons, or collecting the debtor's credits, the office may follow the procedure laid down in the Chapter.

Article 95

Attachment of rents

1. The record of attachment in respect of rents due the debtor by third persons shall contain an order to the lessee or tenant to pay directly to the office the rents which have become due within ten days from the service of the record and any rent which will become up to the amount of the credit of the State.
2. Where the lessee or tenant fails to comply with the order to pay, the enforcement proceeding shall be brought directly against such lessee or tenant.

Article 96

Attachment of immovable property

1. The office may attach the immovable property of the debtor where the proceeds of the sale of the movable property of such debtor are insufficient to pay the debt.
2. The attachment of immovable property shall also be admissible, in the case of joint and several liabilities referred to in Art. 72 to extent of the tax due for the year in which the transfer of property has taken place and for two preceding years.
3. The attachment of immovable property shall be effected by registering the notice of sale referred to in the following article and by serving such notice on the debtor.

Article 97

Notice sale of Immovable

The notice of sale of immovable property shall contain:-

- a. The full name of the debtor.
- b. a description of the immovable, their nature and extent, their location, and at least three boundaries;
- c. the day, hour and place of the first, second and third auction; provided that the second auction shall take place at least ten days after the first one, and the third auction shall take place at least thirty days after the second;