

## **Burden of proof**

**102.** If in any prosecution in respect of any goods seized for non-payment of tax or for any cause of forfeiture or for the recovery of any penalty under this Act, any dispute arises whether tax has been paid in respect of the goods, or whether the supply of goods or services or importation of goods is exempt from or not liable to any tax chargeable under this Act or is subject to tax at the rate of zero per cent or any value upon which tax is chargeable under this Act, or any amount of tax chargeable under this Act is subject to any deduction or offset or any amount should be deducted as input tax, or whether the goods or services had been lawfully supplied or the goods had been lawfully imported, or concerning the place from where those goods were brought, the burden of proof of every such case shall lie on the accused in the prosecution or the person making the claims.