

## **Forfeiture and release of goods liable to seizure**

**115.** (1) All goods liable to seizure under this Act shall be liable to forfeiture and all forfeited goods shall be disposed of in accordance with the direction of the Director General and any revenue collected is to be paid into the Federal Consolidated Fund.

(2) Notwithstanding subsection (1), the Director General or any senior officer of goods and services tax may, where he deems fit, at any time direct any goods liable to seizure under this Act to be released to the person from whose possession, custody or control the goods was seized.