

## **Court to order disposal of goods seized**

**117.** (1) An order for the forfeiture or for the release of anything liable to forfeiture under this Act shall be made by the court before which the prosecution with regard thereto has been held, and an order for the forfeiture of goods shall be made if it is proved to the satisfaction of the court that an offence under this Act has been committed, and that the goods were the subject matter of or were used in the commission of the offence notwithstanding that no person may have been convicted of the offence.

(2) The amount secured under paragraph 86(1)(a) or (b) or the amount realized by sale under paragraph 86(1)(c) shall be forfeited by the court if it is proved to the satisfaction of the court that an offence under this Act has been committed and that the movable goods in respect of which the amount was secured or realized by sale, as the case may be, was the subject matter of or was used in the commission of the offence notwithstanding that no person may have been convicted of the offence.

(3) All goods forfeited shall be delivered to an officer of goods and services tax and shall be disposed of in accordance with the directions of the Director General and any revenue collected to be paid into the Federal Consolidated Fund.