

Part XVI

MISCELLANEOUS

Power to take samples

164. (1) The Director General or any officer of goods and services tax may, if his duties so require, take samples of any goods to ascertain whether they are goods of a description liable to tax or to ascertain the tax due and payable on the goods, or for other purposes as he may deem necessary, and the samples may be disposed of and accounted for in such manner as the Director General may direct.

(2) No payment shall be made for any samples taken under subsection (1), but the officer of goods and services tax shall give a receipt for the samples.