

## **Forms to be used**

**172.** (1) Where any form has been prescribed under this Act, no person shall, for the purposes of this Act, use any form which is not printed or issued by the authority of the Director General:

Provided that the Director General may, at his discretion and subject to such conditions as he deems fit to impose, permit any person to use forms which are not printed or issued as aforesaid or the use of any form submitted through electronic service.

(2) Any person who contravenes subsection (1) commits an offence.