

### **Offsetting unpaid tax, etc., against special refund**

**192.** Notwithstanding any provision of this Act or any other written law, where any person has failed to pay, in whole or in part—

- (a)* any amount of tax due and payable, any surcharge accruing, or any penalty, fee or any other money payable under this Act;
- (b)* any amount of sales tax due and payable, any surcharge accruing, or any penalty or any other money payable under the Sales Tax Act 1972;
- (c)* any amount of service tax due and payable, any surcharge accruing, or any penalty or any other money payable under the Service Tax Act 1975; or
- (d)* any amount of customs duty or excise duty,

the Director General may offset, against that unpaid amount referred to in paragraph *(a)*, *(b)*, *(c)* or *(d)*, any amount or any part of any special refund that is entitled to that person under this Act and the amount that is offset shall be treated as payment or part payment received from that person.