

Offsetting unpaid tax against refund

45. Notwithstanding any provision of this Act, 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 [*Act 64*];
- (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 [*Act 151*]; or
- (d)* any amount of customs duty or excise duty,

the Director General may offset, against the unpaid amount referred to in paragraphs *(a)*, *(b)*, *(c)* or *(d)*, any amount or any part of any amount refundable other than the special refund under section 190 to that person and the Director General shall treat the amount offset as payment or part payment received from that person.