

Recognition of office

6. (1) Every officer of goods and services tax when discharging his duties shall, on demand made by any person, declare his office and produce to the person the authority card or badge prescribed under section 8A of the Customs Act 1967 or in the case of any officer of goods and services tax not being an officer of customs, any other authority card as may be approved by the Director General.

(2) It shall not be an offence for any person to refuse to comply with any request, demand or order made by any officer of goods and services tax acting or purporting to act under this Act if the officer refuses to declare his office and produce his authority card or badge on demand being made by the person.

(3) Any person, not being an officer of goods and services tax, who unlawfully wears, uses, possesses or displays, otherwise than in the course of a stage play or other theatrical performance, any prescribed uniform, badge or authority card referred to in subsection (1), or any dress having the appearance of or bearing the distinctive marks of such uniform commits an offence and shall, on conviction, be liable to a fine not exceeding fifty thousand ringgit or to imprisonment for a term not exceeding three years or to both.