

## **Access to place or premises**

**81.** (1) Any senior officer of goods and services tax shall for the purposes of this Act at all times have full and free access to any place or premise where any person carries on his business.

(2) Where any senior officer of goods and services tax exercises his powers under subsection (1), the person who carries on his business or any other person present at the place or premises at that time of entry shall provide to him all reasonable facilities and assistance for the exercise of his duties under this section.

(3) Where any senior officer of goods and services tax enters upon any place or premises in accordance with this section, he may—

- (a) require the taxable person or any other person to produce any goods, document or thing which relates to the person's business and, if he is a taxable person, any record which is required to be kept under section 36;
- (b) examine any goods, document or thing;
- (c) seize and detain any goods, document or thing if in his opinion it may afford evidence of the commission of any offence under this Act;
- (d) require the person to answer any question relating to any goods, document or thing;
- (e) require any container, envelope or other receptacle in the place or premises to be opened;
- (f) at the risk and expense of the owner of the business, open and examine any package, or any goods or material in the place or premises; or
- (g) take samples of any goods or material and make copies or extracts of any document, if he deems necessary.

(4) Where any senior officer of goods and services tax is unable to obtain full and free access to the place or premises under subsection (1) or to any receptacle contained therein, he may, at any time, enter the place or premises and open the receptacle by force, if necessary.

(5) Any person who refuses to permit any senior officer of goods and services tax to enter upon any place or premises in accordance with this section commits an offence and shall, on conviction, be liable to imprisonment for a term not exceeding seven years or to a fine not exceeding one hundred thousand ringgit or to both.