

Penalty for obstructing, etc., officer of goods and services tax

92. Any person who—

- (a)* in any way assaults, hinders or obstructs the officer of goods and services tax in the performance of his duties under this Act; or
- (b)* fails to give reasonable facilities or assistance to any officer of goods and services tax in the performance of his duties under this Act,

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.