

Penalty for refusing to answer question or giving false information

93. (1) Any person who, being required under this Act to give any information which may reasonably be required by the officer of goods and services tax which it is in his power to give, refuses to give the information or furnishes as true the information which he knows or has reason to believe to be false commits an offence.

(2) When any of the information is proved to be untrue or incorrect in whole or in part it shall be no defence to allege that the information or any part of the information was furnished inadvertently or without criminal or fraudulent intent, or was misinterpreted or not fully interpreted by an interpreter provided by the informant.