

**7. Powers of Commissioner in relation to entry and instruments and records**

- (1) For the purposes of an inquiry under subsection (1a), the Commissioner —
  - (a) shall at all reasonable times have full and free access to all buildings and places and to all records;
  - (b) may take copies of or extracts from records referred to in paragraph (a); and
  - (c) may require any person to produce to him for inspection within a reasonable time after demand has been made all instruments liable to duty and all records in the possession, custody or power of the person.
- (1a) The Commissioner may make enquiries —
  - (a) into any matter arising in connection with the administration of this Act;
  - (b) for the purposes of ascertaining the amount of duty chargeable in respect of an instrument or the amount (including any fine) otherwise payable in accordance with this Act, or both;
  - (c) for the purposes of ascertaining facts in order to determine whether there is, in respect of any transaction or suspected transaction, any liability —
    - (i) to pay duty or another amount (including a fine) under this Act, or both; or
    - (ii) to deliver to or lodge with the Commissioner any statement, return or other document;
  - (d) for the purposes of ascertaining whether a person whom he reasonably suspects may be required to comply with this Act in any respect has complied with this Act.
- (2) A person who has in his possession, custody or power any instruments or records referred to in subsection (1)(c) and who, when so required by the Commissioner, refuses or neglects to produce to the Commissioner those instruments or records commits an offence against this Act.
- (3) Whenever any instrument which is produced to or otherwise comes into the hands of the Commissioner appears to him to be chargeable with duty and to be unstamped or insufficiently stamped, he may impound that instrument until the duty and any fine payable under this Act have been paid.
- (4) When an instrument has been impounded under subsection (3), the Commissioner may assess the duty with which the instrument is in his opinion chargeable.

*[Section 7 inserted by No. 37 of 1979 s. 7; amended by No. 81 of 1984 s. 4; No. 41 of 1989 s. 5; No. 39 of 1994 s. 16.]*