

7A. Power of Commissioner to obtain information and evidence

- (1) For the purpose of ascertaining whether any duty is chargeable or for the purpose of determining the amount of duty, the Commissioner may by notice in writing require any person —
 - (a) to furnish him, within such reasonable period as shall be specified in that notice, with such information specified therein as that person may be able to give; or
 - (b) to attend and give evidence before him on a date specified in that notice in any case in which it may be necessary to ascertain any facts, and to bring with him such instruments and records as may be specified in that notice.
- (2) The Commissioner by notice in writing may require the information or evidence referred to in subsection (1) to be given —
 - (a) on oath and either orally or in writing; or
 - (b) by statutory declaration,and may for that purpose administer an oath.
- (3) A person who fails to comply with a requirement made under subsection (1) or (2) commits an offence against this Act.

[Section 7A inserted by No. 37 of 1979 s.7; amended by No. 81 of 1984 s.5; No. 39 of 1994 s.17.]