

**15. Sale or supply of category 1 items**

- (1) A supplier who sells or supplies a category 1 item commits a simple offence unless —
- (a) the recipient holds an account with the supplier;
  - (b) the sale or supply is a sale or supply on account that occurs after a written order for the item is given to the supplier by or on behalf of the recipient;
  - (c) the order is accompanied by a declaration in the prescribed form made by or on behalf of the recipient; and
  - (d) the person who takes possession of the item produces to the supplier such evidence of the person's identity as is required by the regulations.
- (2) A supplier who sells or supplies a category 1 item commits a simple offence if the supplier gives possession of the item to the recipient, or to a person on behalf of the recipient, within 24 hours after the written order for the item was given to the supplier.
- (3) A supplier who sells or supplies a category 1 item commits a simple offence if the supplier fails to give a copy of the declaration under subsection (1)(c) in respect of the sale or supply to the Commissioner in the prescribed manner within 24 hours after the written order for the item was given to the supplier.

*[Section 15 inserted by No. 62 of 2004 s. 5.]*