

PART II DEFINITIONS AND GENERAL PROVISIONS

216. Accounts and records

(1) A taxpayer shall maintain in the course of his business accounts and records prescribed for the purposes of this Act...

217. Power to enter and search premises

(1) For the purposes of this Act, the Commissioner General...

- (a) shall have at all times and without any limitation of time...
(b) may enter any land, house, or other premises...
(c) may retain any book, record, or other document...
(d) may, if a hard copy or computer disk of information...

(5) A revenue officer exercising the Commissioner General's powers under this section is not entitled to enter or remain at any premises...

(4) The Commissioner General shall require a police officer to be present for the purpose of exercising powers under this section.

(2) The records of the proceeds of goods by weight or measure of goods shall be maintained in accordance with the provisions of this Act...

(3) A person who is required to maintain accounts and records shall be liable to be searched for such accounts and records...

(4) At intervals, books, or computer records which are kept for the purposes of this Act shall be open to inspection...

(5) Any person who is required to maintain accounts and records shall be liable to be searched for such accounts and records...

(7) The section shall apply to...

- (a) any rule of law relating to privilege in the public interest...
(b) any contractual duty of confidentiality

(8) In this section, "occupied" in relation to premises in a place means the holder, manager, or any other person lawfully in the premises...

218. Notice to obtain information or evidence

(1) For the purposes of this Act, the Commissioner General may, by notice in writing, require any person, whether or not a taxpayer...

- (a) furnish, within the time specified in the notice, any information that may be required by the notice...
(b) attend at the time and place designated in the notice for the purpose of being examined on oath...