

(2) If a notice served under subsection (1) requires the production of a book, record, or computer-stored information, it is sufficient that the book, record, or computer-stored information is described in the notice with reasonable certainty.

(3) A notice issued under this section shall be served by, or at the direction of, the Commissioner-General by a signed copy delivered by hand to the person to whom it is directed or left at the person's last known or usual place of business or abode.

(4) The certificate of service signed by the person serving a notice under this section is evidence of the facts stated in the certificate.

(5) This section has effect notwithstanding –

(a) a rule of law relating to privilege or the public interest with respect to the giving of information or the production of books, records, or computer-stored information; or

(b) a contractual duty of confidentiality.

#### 219. Books and records not in English language

If a book, record, or computer-stored information referred to in section 216, 217, or 218 is not in the English language, the Commissioner-General may, by notice in writing, require the person keeping the book, record, or computer-stored information to provide, at the person's expense, a translation into the English language by a translator approved by the Commissioner-General.

#### 220. Audit

(1) The Commissioner-General may select any person for an audit of the person's tax affairs for the purpose of this Act having regard to –

(a) the person's history of compliance or non-compliance with this Act;

(b) the amount of tax payable by the person;

(c) the class of business conducted by the person; or

(d) any other matter that the Commissioner-General considers relevant relating to the assurance of revenue collection under this Act.

(2) The fact that a person has been audited in a tax year does not preclude the person from being audited again in the next and following years if there are reasonable grounds for the audits, particularly having regard to the matters referred to in subsection (1).

### PART VII - TAXPAYER IDENTIFICATION NUMBER

#### 221. Issuing of a Taxpayer Identification Number

(1) For the purposes of identification and cross-checking, the Commissioner-General may require taxpayers to apply for a Taxpayer Identification Number.

(2) An application for a Taxpayer Identification Number shall be in the prescribed form, be accompanied by documentary evidence of the person's identity, and be lodged in the prescribed manner.

(3) If the Commissioner-General is satisfied that the identity of an applicant under subsection (1) has been established, the Commissioner-General shall issue a Taxpayer Identification Number to the applicant.

(4) Each Taxpayer Identification Number issued shall be unique and used in accordance with section 196 or as prescribed.

(5) The Commissioner-General shall refuse an application for a Taxpayer Identification Number if –

(a) the Commissioner-General is not satisfied as to the applicant's true identity; or

(b) the applicant has already been issued with a Taxpayer Identification Number that is still in force.

(6) The Commissioner-General shall serve the applicant with written notice of the decision to refuse an application under this section.

(7) The Commissioner-General may, without an application being made, issue a Taxpayer Identification Number to any person liable for tax under this Act.

(8) The Commissioner-General shall issue a Taxpayer Identification Number to a person by serving the person with written notice of the Number.

#### 222. Cancellation or alteration of a Taxpayer Identification Number

(1) The Commissioner-General shall, by notice in writing, cancel a Taxpayer Identification Number if the Number has been issued to –