

given.

(2) Where a proper officer enters upon any premises in accordance with this Section then he may -

- (a) require the owner or occupier of the premises to produce, either forthwith or at a time and place to be fixed by the proper officer, any book, document or thing which the owner or occupier is required to keep under the provisions of this Act or which relates to any imported or exported goods, or to any goods to be imported or exported by the owner or occupier;
- (b) examine and take copies of any such book or document;
- (c) seize and detain any such book, document or thing if in his opinion it may afford evidence of the commission of an offence under this Act;
- (d) require the owner or occupier to answer questions relating to any such book, document or thing, or to any entry in the book or document;
- (e) require any container, envelope or other receptacle in the premises to be opened;
- (f) at the risk and expense of the licensee, owner or occupier, open and examine any package or any goods or materials in the premises;
- (g) take and retain without payment such reasonable samples of any goods or materials as he may think necessary for the performance of his duties.

(3) Where, on the search of premises under this Section, uncustomed goods, or documents relating to uncustomed goods, are found, the proper officer may seize and carry away those goods or documents.

(4) Where, on the search of premises under this Section, plant or excisable goods, or materials, are found in relation to which an offence under this Act has been committed, then the plant, goods and materials shall be liable to forfeiture.

(5) No officer shall be liable to legal proceedings for any action taken in good faith in accordance with this Section.

Power to seal,  
etc. buildings,  
etc.

231. (1) An officer may, in the course of his duty, lock up, seal, mark or otherwise secure-

- (a) any building, room, place, receptacle or item of plant;
- (b) any excisable goods or materials in a factory;
- (c) aircraft, vessels, vehicles or containers.

(2) A person who, except by authority, opens, breaks, alters or in any way interferes with a lock, seal, mark or other fastening placed by an officer in accordance with the provisions of this Section on any building, room, place, receptacle, item of plant, excisable goods, or materials, shall be guilty of an offence.

Power to require  
production of  
books, etc.

232. (1) Where-

- (a) information has been given to the proper officer that goods have been, or are intended to be, smuggled, undervalued or dealt with contrary to this Act; or
- (b) any thing or goods have been seized under this Act,

then the proper officer may require the owner of the goods or thing forthwith to produce all books and documents, whether in written form or on micro-film, magnetic tape or any other form of mechanical or electronic data retrieval mechanism relating in any way thereto, or to any other goods imported, exported, carried coastwise, manufactured, purchased, sold or