

- (b) regulation 28 of the General Sales Tax Regulation, by not having a programmable cash register.
- (c) section 29, by improperly claiming tax refunds;
- (d) section 30, by failing to file returns;
- (e) section 35, by failing to pay tax when due;
- (f) section 36, in relation to tax invoices;
- (g) section 37, in relation to debit notes or credit notes;
- (h) section 55, by obstructing authorised persons;

(2) For the purposes of subsection (1), in pursuance of the order of the court, the Commissioner may, with the assistance of authorized persons and such police assistance as is necessary, and using such force as may be reasonably necessary, enter upon and close all or any premises of the person and may bar access to the premises with locks, fencing, boarding, or other appropriate methods.

(3) In subsection (1), a repeated violation is a violation that is committed within one year after receipt by the person of a written warning from the Commissioner stating that,

(a) a violation of the kind has been committed by the person more than once within the period of one year preceding the date of the warning; and