

~~~~~

**Income Tax Act 1961 s 276 - Removal, concealment, transfer or delivery of property to thwart tax recovery**

**Whoever fraudulently removes, conceals, transfers or delivers to any person any property or any interest therein, intending thereby to prevent that property or interest therein from being taken in execution of a certificate under the provisions of the Second Schedule shall be punishable with rigorous imprisonment for a term which may extend to two years and shall also be liable to fine.**

~~~~~