

# SALES TAX (AMENDMENT) REGULATIONS 2024

PU(A) 362

27 November 2024

IN exercise of the powers conferred by section 106 of the Sales Tax Act 2018 [Act 806], the Minister makes the following regulations:

## Citation and commencement

1(1) These regulations may be cited as the **Sales Tax (Amendment) Regulations 2024**.

1(2) These Regulations come into operation on 1 December 2024.

## New Part VIIIA

2 The Sales Tax Regulations 2018 [*P.U. (A) 203/2018*] are amended by inserting after regulation 17 the following part:

### "PART VIIIA RETAIL TRADE

#### Application for approval

- 17A. (1) Any person may apply in writing to the Minister for the approval under subsection 49A(1) of the Act to sell by retail any goods declared under paragraph 50(2)(a) of the Act.
- (2) The application for approval under subregulation (1) shall be accompanied by any document relating to the application as required by the Minister.
- (3) Upon receipt the application under subregulation (1), the Minister may grant or refuse the application for approval.
- (4) An approved person under this regulation shall comply with the following conditions:
- (a) the approved person shall provide a sufficient electronic system to record all transactions including any invoice, receipt or report relating to the goods sold by retail;
  - (b) the approved person shall not assign or transfer the approval granted to any other person;
  - (c) the Director General may inspect the stock of goods to be sold by retail at any time;
  - (d) the approved person shall immediately notify the Minister in writing of any change to the particulars of the application for approval granted by the Minister; and
  - (e) any other conditions as the Minister deems fit.
- (5) The Minister may, at any time, revoke the approval granted under this regulation by notice in writing.
- (6) Any person who contravenes subregulation (4) commits an offence and shall, on conviction, be liable to a fine not exceeding fifty thousand ringgit or to imprisonment for a term not exceeding one year or to both."