

SALES TAX (COMPOUNDING OF OFFENCES) (AMENDMENT) REGULATIONS 2019

PU (A) 392

31 December 2019

IN exercise of the powers conferred by subsection 95(1) of the Sales Tax Act 2018 [*Act 806*], the Minister, with the approval of the Public Prosecutor, makes the following regulations:

Citation and commencement

1(1) These regulations may be cited as the **Sales Tax (Compounding of Offences) (Amendment) Regulations 2019**.

1(2) These Regulations come into operation on 1 January 2020.

Amendment of regulation 4

2. The Sales Tax (Compounding of Offences) Regulations 2018 [*P.U. (A) 220/2018*], which are referred to as the “principal Regulations” in these Regulations, are amended in regulation 4—

(a) in subregulation (2), by substituting for the words “fourteen days,” wherever appearing the words “fourteen days or such extended time as the Director General may grant,”; and

(b) in subregulation (3), by substituting for the words “on or before the expiry of” the word “within”.

Amendment of regulation 5

3. Regulation 5 of the principal Regulations is amended—

(a) in subregulation (1)—

(i) by deleting the words “banker’s cheque or”; and

(ii) by deleting the words “or through electronic banking”; and

(b) by deleting subregulation (2).

Amendment of First Schedule

4. The First Schedule to the principal Regulations is amended—

(a) in paragraph (a)—

(i) by inserting after item (x) the following item:

“(xA) section 86A,”; and

(ii) by inserting after item (xii) the following item:

“(xiiA) section 88A,”; and

(b) in paragraph (b)—

(i) in item (vii), by deleting the word “and” at the end of item;

(ii) in item (viii), by substituting for the full stop at the end of the item the words “; and”; and

(iii) by inserting after item (viii) the following item:

“(ix) subregulation 16E (5).”.

Amendment of Second Schedule

5. The Second Schedule to the principal Regulations is amended—

(a) by substituting for Form 2 the following form—

SALES TAX (COMPOUNDING OF OFFENCES) REGULATIONS 2018 OFFER TO
COMPOUND OFFENCES

Reference number :
Sales tax register number :
Date :

Royal Malaysian Customs Department

.....
.....
.....
.....

To:

.....
.....
.....
.....

Sir/Madam*,

An investigation has been conducted against you*
(state name of company/business/other body, if any)*

and you are found to have committed the offence under the Sales Tax Act 2018 [Act 806]/regulations made under the Act with the following particulars:

(a) relevant provisions of the Act/regulations *:

.....
.....

(b) date :

(c) time :

(d) place :

(e) particulars of offence/ offences:

.....
.....
.....

2. Pursuant to subsection 95(2) of the Sales Tax Act 2018, with the consent in writing of the Public Prosecutor, you are offered a compound for the offence/offences stated above for the sum of RM (Ringgit Malaysia only).

3. If an offer to compound is accepted, the payment may be made by bank draft crossed with the words “Account Payee Only” made payable to the Director General of Customs and to be served personally to the Customs office that issued the compound.

4. An official receipt shall be issued on receipt of the payment of the compound.

5. This offer to compound shall be valid until.....

6. If there is no payment received within the period referred to in paragraph 5, the prosecution for the offence may be instituted against you without further notice.

Thank you.

“BERKHIDMAT UNTUK NEGARA”

Director General of Customs and Excise Royal
Malaysian Customs Department

*Delete whichever is inapplicable”; and

- (b) in Form 3, in item 2—
 - (i) by substituting for the words “to compound” the words “of the compound”;
 - (ii) by deleting the words “banker’s cheque or”; and
 - (iii) by deleting the words “and Excise or through electronic banking”.