

A BILL

i n t i t u l e d

An Act to amend the Sales Tax Act 2018.

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ENACTED by the Parliament of Malaysia as follows:

Short title and commencement

1. (1) This Act may be cited as the Sales Tax (Amendment) Act 2018.

(2) This Act comes into operation on a date to be appointed by the Minister by notification in the *Gazette*.

New section 72A

2. The Sales Tax Act 2018 [Act 806] is amended by inserting after section 72 the following section:

“Powers of enforcement, inspection and investigation

72A. For the purposes of this Act, a senior officer of sales tax shall have all the powers of a police officer of whatever rank as provided for under the Criminal Procedure Code

[*Act 593*] in relation to enforcement, inspection and investigation, and such powers shall be in addition to the powers provided for under this Act and not in derogation thereof.”.

EXPLANATORY STATEMENT

This Bill seeks to amend the Sales Tax Act 2018 (“Act 806”) to provide for additional enforcement powers for a senior officer of sales tax.

2. *Clause 1* contains the short title and the provision on the commencement of the proposed Act.

3. *Clause 2* seeks to introduce a new section 72A into Act 806 to provide that for the purposes of Act 806, a senior officer of sales tax shall have all the powers of a police officer of whatever rank as provided for under the Criminal Procedure Code [*Act 593*] in relation to enforcement, inspection and investigation, and such powers shall be in addition to the powers provided for under Act 806 and not in derogation thereof. These additional powers will enable Act 806 to be enforced more efficiently.

FINANCIAL IMPLICATIONS

This Bill will not involve the Government in any extra financial expenditure.

[PN(U2)3145]