



27 November 2024
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P.U. (A) 366

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

PERATURAN-PERATURAN CUKAI JUALAN
(PENGGOMPAUNAN KESALAHAN) (PINDAAN)
(NO. 2) 2024

*SALES TAX (COMPOUNDING OF OFFENCES)
(AMENDMENT) (NO. 2) REGULATIONS 2024*

DISIARKAN OLEH/
PUBLISHED BY
JABATAN PEGUAM NEGARA/
ATTORNEY GENERAL'S CHAMBERS

AKTA CUKAI JUALAN 2018

PERATURAN-PERATURAN CUKAI JUALAN
(PENGKOMPAUNAN KESALAHAN) (PINDAAN) (NO. 2) 2024

PADA menjalankan kuasa yang diberikan oleh subseksyen 95(1) Akta Cukai Jualan 2018 [*Akta 806*], Menteri, dengan kelulusan Pendakwa Raya, membuat peraturan-peraturan yang berikut:

Nama dan permulaan kuat kuasa

1. (1) Peraturan-peraturan ini bolehlah dinamakan **Peraturan-Peraturan Cukai Jualan (Pengkompunan Kesalahan) (Pindaan) (No. 2) 2024**.

(2) Peraturan-Peraturan ini mula berkuat kuasa pada 1 Disember 2024.

Pindaan Jadual Pertama

2. Peraturan-Peraturan Cukai Jualan (Pengkompunan Kesalahan) 2018 [*P.U. (A) 220/2018*] dipinda dalam Jadual Pertama—

(a) dalam perenggan (a), dengan memasukkan selepas subperenggan (vi) subperenggan yang berikut:

“(via) subseksyen 49A(3);” dan

(b) dalam perenggan (b)—

(i) dalam subperenggan (viii), dengan memotong perkataan “dan” di hujung subperenggan itu;

(ii) dalam subperenggan (ix), dengan menggantikan noktah di hujung subperenggan itu dengan koma bernoktah; dan

(iii) dengan memasukkan selepas subperenggan (ix)
subperenggan yang berikut:

“(x) subperaturan 17A(6).”

Dibuat 20 November 2024

[SULIT KE.HF(152)899/04 JLD 2(44); MOF.TAX(S)700-1/2/26 Jld.9; PN(PU2)751/JLD.9]

DATUK SERI AMIR HAMZAH AZIZAN
Menteri Kewangan II

Diluluskan 25 November 2024

[SULIT KE.HF(152)899/04 JLD 2(44); MOF.TAX(S)700-1/2/26 Jld.9; PN(PU2)751/JLD.9]

DATO' MOHD DUSUKI BIN MOKHTAR
Pendakwa Raya Malaysia

SALES TAX ACT 2018

SALES TAX (COMPOUNDING OF OFFENCES) (AMENDMENT) (NO. 2) REGULATIONS 2024

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) (No. 2) Regulations 2024**.

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

Amendment of First Schedule

2. The Sales Tax (Compounding of Offences) Regulations 2018 [P.U. (A) 220/2018] are amended in the First Schedule—

(a) in paragraph (a), by inserting after subparagraph (vi) the following subparagraph:

“(via) subsection 49A(3);” and

(b) in paragraph (b)—

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

(ii) in subparagraph (ix), by substituting for the full stop at the end of the subparagraph a semicolon; and

(iii) by inserting after subparagraph (ix) the following subparagraph:

“(x) subregulation 17A(6).”

Made 20 November 2024

[SULIT KE.HF(152)899/04 JLD 2(44); MOF.TAX(S)700-1/2/26 Jld.9; PN(PU2)751/JLD.9]

DATUK SERI AMIR HAMZAH AZIZAN
Minister of Finance II

Approved 25 November 2024

[SULIT KE.HF(152)899/04 JLD 2(44); MOF.TAX(S)700-1/2/26 Jld.9; PN(PU2)751/JLD.9]

DATO' MOHD DUSUKI BIN MOKHTAR
Public Prosecutor of Malaysia