



31 Disember 2019
31 December 2019
P.U. (A) 392

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

PERATURAN-PERATURAN CUKAI JUALAN
(PENGGOMPAUNAN KESALAHAN) (PINDAAN) 2019

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

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

AKTA CUKAI JUALAN 2018

PERATURAN-PERATURAN CUKAI JUALAN (PENGGOMPAUNAN KESALAHAN)
(PINDAAN) 2019

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) 2019**.

(2) Peraturan-Peraturan ini mula berkuat kuasa pada 1 Januari 2020.

Pindaan peraturan 4

2. Peraturan-Peraturan Cukai Jualan (Pengkompunan Kesalahan) 2018 [P.U. (A) 220/2018], yang disebut “Peraturan-Peraturan ibu” dalam Peraturan-Peraturan ini, dipinda dalam peraturan 4—

(a) dalam subperaturan (2), dengan menggantikan perkataan “empat belas hari,” di mana-mana jua terdapat dengan perkataan “empat belas hari atau apa-apa tempoh lanjutan sebagaimana yang diberikan oleh Ketua Pengarah,”; dan

(b) dalam subperaturan (3), dengan menggantikan perkataan “pada atau sebelum habis” dengan perkataan “dalam”.

Pindaan peraturan 5

3. Peraturan 5 Peraturan-Peraturan ibu dipinda—

(a) dalam subperaturan (1)—

(i) dengan memotong perkataan “cek jurubank atau”; dan

dengan memotong perkataan “atau melalui perbankan elektronik”;
dan

(b) dengan memotong subperaturan (2).

Pindaan Jadual Pertama

4. Jadual Pertama kepada Peraturan-Peraturan ibu dipinda—

(a) dalam perenggan (a)—

(i) dengan memasukkan selepas butiran (x) butiran yang berikut:

“(xA) seksyen 86A;” dan

(ii) dengan memasukkan selepas butiran (xii) butiran yang berikut:

“(xiiA) seksyen 88A;” dan

(b) dalam perenggan (b)—

(i) dalam butiran (vii), dengan memotong perkataan “dan” di hujung butiran;

(ii) dalam butiran (viii), dengan menggantikan noktah di hujung butiran dengan perkataan “; dan”; dan

(iii) dengan memasukkan selepas butiran (viii) butiran yang berikut:

“(ix) subperaturan 16E (5).”.

Pindaan Jadual Kedua

5. Jadual Kedua kepada Peraturan-Peraturan ibu dipinda—

(a) dengan menggantikan Borang 2 dengan borang yang berikut:

“BORANG 2

[Subperaturan 3(1)]

AKTA CUKAI JUALAN 2018

PERATURAN-PERATURAN CUKAI JUALAN (PENKOMPANAN KESALAHAN) 2018

TAWARAN UNTUK MENKOMPAN KESALAHAN

Nombor rujukan :
Nombor daftar cukai jualan :
Tarikh :

Jabatan Kastam Diraja Malaysia

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

Kepada:

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

Tuan/Puan*,

Suatu penyiasatan telah dijalankan terhadap anda

.....*

(nyatakan nama syarikat/perniagaan/badan lain, jika ada)*

dan anda didapati telah melakukan kesalahan di bawah Akta Cukai Jualan 2018 [Akta 806]/peraturan-peraturan yang dibuat di bawah Akta dengan butir-butir yang berikut:

(a) peruntukan Akta/peraturan-peraturan yang berkaitan*:

.....
.....

(b) tarikh :

(c) masa :

(d) tempat :

(e) butir-butir kesalahan :

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

2. Menurut subseksyen 95(2) Akta Cukai Jualan 2018, dengan keizinan secara bertulis oleh Pendakwa Raya, anda ditawarkan suatu kompaun bagi kesalahan yang dinyatakan di atas bagi jumlah wang sebanyak RM
(Ringgit Malaysia sahaja).

3. Sekiranya tawaran kompaun diterima, bayaran boleh dibuat melalui draf bank dipalang dengan perkataan “Akaun Penerima Sahaja” yang kena dibayar kepada Ketua Pengarah Kastam dan disampaikan secara serahan ke diri ke Pejabat Kastam yang mengeluarkan kompaun itu.

4. Suatu resit rasmi hendaklah dikeluarkan apabila pembayaran kompaun itu diterima.

5. Tawaran untuk mengkompaun ini sah sehingga

6. Jika tiada bayaran diterima dalam tempoh yang disebut dalam perenggan 5, pendakwaan bagi kesalahan itu boleh dimulakan terhadap anda tanpa notis selanjutnya.

Sekian, terima kasih.

“BERKHIDMAT UNTUK NEGARA”

Ketua Pengarah Kastam dan Eksais
Jabatan Kastam Diraja Malaysia

* Potong mana-mana yang tidak berkenaan”; dan

(b) dalam Borang 3, dalam butiran 2—

- (i) dengan menggantikan perkataan “untuk mengkompaun itu” dengan perkataan “kompaun itu”;
- (ii) dengan memotong perkataan “cek jurubank atau”; dan
- (iii) dengan memotong perkataan “dan Eksais atau melalui perbankan elektronik”.

Dibuat 16 Disember 2019
[MOF.TAX(R)700-2/8/1 JLD.2; PN(PU2)751/V]

LIM GUAN ENG
Menteri Kewangan

Diluluskan 30 Disember 2019
[PN(PU2)751/V]

TOMMY THOMAS
Pendakwa Raya

SALES TAX ACT 2018

SALES TAX (COMPOUNDING OF OFFENCES) (AMENDMENT) REGULATIONS 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**.

(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—

“FORM 2

[Subregulation 3(1)]
SALES TAX ACT 2018

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".

Made 16 December 2019
[MOF.TAX(R)700-2/8/1 JLD.2; PN(PU2)751/V]

LIM GUAN ENG
Minister of Finance

Approved 30 December 2019
[PN(PU2)751/V]

TOMMY THOMAS
Public Prosecutor