

## **Obligation of secrecy**

**113.** (1) Except as provided under section 114, the name, identification card number, passport number, address of an informer or any other information which can lead to identity of the informer and the substance of the information received from an informer shall be kept secret and shall not be disclosed by any officer of goods and services tax or any person who in the ordinary course of his duties comes into possession of or has control of or access to the information to any person except the designated officer of goods and services tax authorized by the Director General.

(2) Any person who contravenes subsection (1) commits an offence and shall, on conviction, be liable to imprisonment for a term not exceeding seven years or to a fine not exceeding one hundred thousand ringgit or to both.