

Place of supply

12. (1) This section shall apply for determining, for the purposes of the charge to tax, whether goods or services are supplied in Malaysia.

(2) Where the supply of any goods involves their removal from a place in Malaysia to another place in Malaysia, the goods shall be treated as supplied in Malaysia if the goods are in Malaysia and where the supply of goods involves their removal from a place outside Malaysia to another place outside Malaysia, the goods shall be treated as supplied outside Malaysia.

(3) Where the supply of any goods involves their removal from a place in Malaysia to a place outside Malaysia, the goods shall be treated as supplied in Malaysia and where the supply of goods involves their removal from a place outside Malaysia to a place in Malaysia, the goods shall be treated as supplied outside Malaysia.

(4) A supply of services shall be deemed as made—

(a) in Malaysia, if the supplier belongs in Malaysia; and

(b) in another country, if the supplier belongs in the other country.