

Goods or services imported into or supplied to or from designated area

156. Notwithstanding any provision of this Act—

- (a)* tax shall be due and payable upon all goods including any goods under any lease agreement supplied from a designated area to Malaysia to all intents as if the supply were importation into Malaysia;
- (b)* tax shall be charged on taxable supply of services made by any taxable person from a designated area to Malaysia or from Malaysia to a designated area but excluding a supply of services which comprises the use of goods under any lease agreement from a designated area to Malaysia;
- (c)* no tax shall be charged upon any importation of goods or supply of imported services into a designated area unless the Minister otherwise directs in an order under section 160.