

## Power to make regulations

**177.** (1) The Minister may make regulations as may be necessary or expedient for the purposes of carrying into effect the provisions of this Act.

(2) Without prejudice to the generality of subsection (1), regulations may be made for the following purposes:

- (a) to prescribe anything required by this Act to be prescribed;
- (b) to vary the rules for determining where a supply of services is made for the purposes of place of supply under section 12;
- (c) to prescribe the offices for the administration of the goods and services tax and for the days and times during which the offices may be opened for business;
- (d) to determine the time of supply in cases where subsections 11(9) and 11(10) apply;
- (e) to prescribe matters relating to registration or registered persons;
- (f) to prescribe matters relating to accounting basis under section 37;
- (g) to prescribe the following matters in relation to the credit of input tax against output tax under section 38:
  - (i) the manner and circumstances where—
    - (aa) a taxable person may treat the tax on the supply of goods or services to him, or the tax paid or to be paid by him on the importation of goods as his input tax;
    - (bb) a person may treat the tax on the supply of goods to him, or the tax paid or to be paid by him on the importation of goods as his input tax in the case where the person was not a taxable person at the time when the supply or importation was made; and
    - (cc) any person who has been but is no longer a taxable person, may be paid by the Director General any amount of any tax on the supply of services made to him when he was a taxable person;
  - (ii) the time limit for a taxable person to claim the whole or any part of any input tax as allowable input tax;
- (h) to prescribe matters in relation to the allowable amount of input tax and to provide for securing a reasonable attribution of input tax to supply under section 39 including—

- (i) determining a proportion by reference to which input tax for any taxable period is to be provisionally attributed to the supply;
  - (ii) adjusting, in accordance with a proportion determined in like manner for a period comprising two or more taxable periods or part thereof, the provisional attribution for any of those periods;
  - (iii) the making of adjustment where the estimate on the basis of which an attribution was made is inaccurate;
- (i) to prescribe matters relating to the relief for bad debt under section 58;
- (j) to prescribe for different provisions for the charging and accounting for tax for joint venture and for any other activity to be deemed as a joint venture under section 69;
- (k) to prescribe the operation of the Approved Trader Scheme under section 71;
- (l) to prescribe the operation of the Approved Toll Manufacturer Scheme under section 72;
- (m) to prescribe the operation of the Approved Jeweller Scheme under section 73;
- (n) to prescribe the operation of the Flat Rate Scheme under section 74;
- (o) to prescribe matters relating to capital markets under section 75;
- (p) to prescribe the following matters in relation to any ruling made under section 76 or 77:
  - (i) the scope and procedure that is to be applied relating to any ruling; and
  - (ii) the scale of costs and fees payable in respect of an advance ruling application;
- (q) to prescribe the manner of furnishing returns and declarations and other matters relating to returns and declarations;
- (r) to prescribe the manner of payment of tax;
- (s) to prescribe the following matters in relation to the Goods and Services Tax Appeal Tribunal under Part XIII:
  - (i) manner in which any matter may be referred to the Tribunal;
  - (ii) the manner in which the Tribunal shall be convened and the place where the Tribunal shall hold its sittings;

- (iii) the scale of costs and fees payable in respect of any inquiry or proceedings before the Tribunal;
  - (iv) the responsibilities of the members of the Tribunal;
  - (v) the forms to be used in the proceedings;
  - (vi) fees and the manner for collecting and disbursing the fees;
  - (vii) costs and expenses relating to any matter before the Tribunal;
  - (viii) generally the better carrying out of the functions assigned to the Tribunal by this Act;
- (t) to prescribe matters relating to the approval of a tax agent under section 170;
- (u) to prescribe the offences which may be compounded;
- (v) to prescribe matters relating to electronic service.

(3) The regulations made under subsection (2) may prescribe any act in contravention of the regulations to be an offence and may prescribe penalties of a fine not exceeding thirty thousand ringgit or to imprisonment for a term not exceeding two years or both.