

## **Claim for special refund**

**191.** (1) Any person who is entitled to a special refund under section 190 shall be eligible to claim once and such claim shall be made to the officer of goods and services tax in a form as the Director General may determine not later than six months from the effective date.

(2) Where the amount of special refund under subsection (1) is—

- (a) less than ten thousand ringgit, the claimant shall furnish to the officer of goods and services tax an audit certificate signed by a chartered accountant certifying the amount of special refund; or
- (b) ten thousand ringgit or more, the claimant shall furnish to the officer of goods and services tax an audit certificate signed by an approved company auditor under section 8 of the Companies Act 1965 certifying the amount of special refund.

(3) Where any information on the claim provided by the claimant is found to be false, inaccurate, misleading or misrepresented—

- (a) he shall not be entitled to a special refund and the officer of goods and services tax may refuse such claim; or
- (b) he shall be taken not to have been entitled to a special refund and it shall be lawful for the Director General to recover any refund which has been paid to the claimant.

(4) Subject to subsection (3), the special refund shall be refunded quarterly in equal instalments over a period of two years or any shorter period as the Director General may determine.

(5) Where a claim has been made under subsection (1), the goods shall be deemed to have been given credit for input tax and all provisions of this Act shall apply accordingly.