

Duty to keep records

36. (1) Every taxable person shall keep full and true records written up to date of all transactions which affect or may affect his liability to tax, including the following records:

- (a) all records of goods and services supplied by or to that taxable person including tax invoices, invoices, receipts, debit note, credit note and export declaration forms;
- (b) all records of importations of goods; and
- (c) all other records as the Director General may determine.

(2) Any record kept under this section shall be—

- (a) preserved for a period of seven years from the latest date to which the record relates;
- (b) in the national or English language; and
- (c) kept in Malaysia, except as otherwise approved by the Director General and subject to the conditions as he deems fit.

(3) Where the record is in an electronically readable form, the record shall be kept in such manner as to enable the record to be readily accessible and convertible into writing.

(4) Where the record is originally in a manual form and is subsequently converted into an electronic form, the record shall be retained in its original form prior to the conversion.

(5) A copy of the record shall be admissible in evidence in any proceedings to the same extent as the record itself.

(6) This section shall apply to any person, other than a taxable person, under subsection 13(3), section 58, paragraph 65(4)(b), and subsections 65(5) and 72(5).

(7) Any person who contravenes this section commits an offence and shall, on conviction, be liable to a fine not exceeding fifty thousand ringgit or to imprisonment for a term not exceeding three years or to both.