

Furnishing of declarations and payment of tax by person other than a taxable person

42. (1) Where any person other than a taxable person is liable for tax under subsection 13(3), section 58, paragraph 65(4)(b), subsections 65(5) and 72(5), the person shall—

- (a) account for the tax in a declaration as may be prescribed and the declaration shall be furnished to the Director General; and
- (b) pay to the Director General the amount of tax due and payable by him,

not later than the last day of the subsequent month from the month in which the supply is made or treated as taken place or payment is received under those provisions.

(2) Any person who contravenes subsection (1) in respect of paragraph (a) commits an offence.

(3) Any person who contravenes subsection (1) in respect of paragraph (b) 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.