

## **Recovery of tax, etc., as a civil debt**

**46.** (1) Without prejudice to any other remedy and notwithstanding any appeal against any decision of the Director General under section 126, any tax due and payable, any surcharge accruing, or any penalty, fee or any other money payable under this Act may be recovered by the Minister as a civil debt due to the Government.

(2) Where an invoice shows a supply of goods or services as having taken place with tax chargeable on the supply, there shall be recoverable from the person who issued the invoice an amount equal to—

- (a) that which is shown on the invoice as tax; or
- (b) if the tax is not separately shown, so much of the total amount shown as payable as is to be taken as representing tax,

on the supply.

(3) Subsection (2) shall apply whether or not—

- (a) the invoice is a tax invoice issued under section 33;
- (b) the supply shown on the invoice actually takes or has taken place or the amount shown as tax or any amount of tax is or was chargeable on the supply; or
- (c) the person issuing the invoice is a taxable person,

and any amount recoverable from the person under subsection (2) shall be recoverable as such and shall otherwise be recoverable as a civil debt due to the Government.

(4) In any proceedings to recover the tax, penalty, surcharge, fee or other money under subsection (1), the production of a certificate signed by the Director General that any tax, penalty, surcharge, fee or other money and the amount shown thereof as due in any return, assessment or notice made under this Act from a person named therein and giving the address of the person and purporting to be a copy of or an extract from any notice of assessment shall be conclusive evidence of the making of the assessment and shall be sufficient authority for the court to give judgement for that amount.

(5) Any penalty, surcharge, fee or other money imposed under this Act shall, for the purposes of this Act and the Limitation Act 1953 [*Act 254*], the Limitation Ordinance of Sabah [*Sabah Cap. 72*] and the Limitation Ordinance of Sarawak [*Sarawak Cap. 49*], as the case may be, be recoverable as if the penalty, surcharge, fee or other money were tax due and payable under this Act and accordingly subsection 6(4) of the Limitation Act 1953, section 3 of the Limitation Ordinance of Sabah and section 3 of the Limitation Ordinance of Sarawak, as the case may be, shall not apply to the penalty, surcharge, fee or other money.