

Recovery of tax from persons leaving Malaysia

49. (1) Where the Director General has reason to believe that any person is about or is likely to leave Malaysia without paying—

- (a) any tax due and payable by him;
- (b) any penalty payable under section 21;
- (c) any surcharge which has accrued under section 51;
- (d) any fee payable under sections 77, 170 and 173; or
- (e) any other money recoverable from him under this Act,

the Director General may issue to any Director of Immigration a notice containing particulars of the person and the offence committed with a request that the person be prevented from leaving Malaysia unless and until he pays the tax, penalty, surcharge, fee or any other money, or furnishes security to the satisfaction of the Director General for their payment.

(2) subject to any order issued or made under any written law for the time being in force relating to immigration, any Director of Immigration who receives a notice under subsection (1) in respect of a person shall exercise all measures which may include the removal and retention of any certificate of identity, passport, exit permit or other travel document in relation to that person as may be necessary to give effect to the notice.

(3) The Director General shall cause the notice issued under subsection (1) to be served personally or by registered post on the person to whom the notice relates:

Provided that the non-receipt of the notice by that person shall not invalidate anything done under this section.

(4) Where the person in respect of whom a notice has been issued under subsection (1) produces on or after the date of the notice a written statement signed by the Director General stating that any tax, penalty, surcharge, fee or any other money specified in the notice have been paid or that security has been furnished for its payment, the statement shall be sufficient authority for allowing that person to leave Malaysia.

(5) No legal proceedings shall be instituted or maintained against the Federal Government, a state Government or any public officer in respect of anything lawfully done under this section.

(6) For the purposes of this section, “Director of Immigration” means the Director of Immigration appointed under subsection 3(1A) of the immigration Act 1959/1963 [Act 155].