

PART VII

RELIEF, REFUND AND REMISSION

Power of Minister to grant relief

56. (1) The Minister may, by order in the *Gazette* and subject to such conditions as he deems fit to impose, relieve any person or class of persons from the payment of the whole or any part of the tax which may be charged and levied on any taxable supply of goods or services or any importation of goods or class of goods.

(2) Any order made under subsection (1) shall be laid before the Dewan Rakyat.

(3) The Minister may, in any particular case and subject to such conditions as he deems fit to impose—

(a) relieve any person or class of persons from the payment of the whole or any part of the tax which may be charged and levied on any taxable supply of goods or services or any importation of goods or class of goods; or

(b) relieve any taxable person or class of taxable persons from charging and collecting tax on any taxable supply of goods or services.

(4) Where a taxable person supplies goods or services to a person or a class of persons referred to in subsection (1) or paragraph (3)(a), the taxable person shall be relieved from charging and collecting tax due and payable on the supply.

(5) Where any person who is granted relief under subsection (1) or paragraph (3)(a) fails to comply with the condition subject to which the relief was granted, any tax that has been the subject of the relief shall become due and payable by the person at the time when the condition ceased to be fulfilled.

(6) Where a recipient is a taxable person who has not paid tax on his acquisition or importation by virtue of—

(a) relief from payment of tax under subsection (1) or paragraph (3)(a); or

(b) another taxable person making a taxable supply to him is relieved from charging tax under paragraph (3)(b),

such recipient shall be deemed to have incurred and claimed input tax on the supply.