

## Agents

65. (1) Where goods or services are supplied by an agent acting on behalf of a principal, the supply shall be deemed to be made by the principal and not by the agent.

(2) Where goods or services are supplied to an agent acting on behalf of a principal, the supply shall be deemed to be made to the principal and not to the agent.

(3) Where goods or services are supplied through an agent acting in his own name, the supply shall be treated as a supply to the agent and as a supply by the agent.

(4) Notwithstanding subsection (3), where an agent is acting in his own name as an auctioneer and the goods are not the goods described under subparagraph 5(7) of the First Schedule—

(a) a supply by a principal who is a taxable person to the auctioneer shall be disregarded; and

(b) the supply made by the auctioneer shall be treated as a supply made by the principal and the auctioneer whether or not he is a taxable person shall be liable for any tax due and payable on the supply.

(5) Where goods are deemed to be supplied by a taxable person pursuant to subparagraph 5(7) of the First Schedule, any person, whether or not he is a taxable person, who sells the goods in satisfaction of any debt owed by that taxable person, shall be liable for any tax due and payable on the supply.

(6) Where a person who does not belong in Malaysia makes a taxable supply in Malaysia and is liable to be registered under section 20 or intends to be registered under section 24, he shall appoint an agent to act on his behalf and such agent, whether or not he is a taxable person, shall be liable for the tax and comply with any other requirements imposed under this Act as if the agent is a person who does not belong in Malaysia.

(7) Where an agent has been appointed under subsection (6), the Director General may, with reasonable cause, direct the person who does not belong in Malaysia, by giving a notice in writing to appoint another agent to act on his behalf.

(8) For the purposes of subsection (6), a person shall be treated as not belonging in Malaysia if—

(a) he has no business establishment or other fixed establishment in Malaysia;

(b) he has no business establishment or other fixed establishment in any country and his usual place of residence is not in Malaysia; or

(c) he has a business establishment or other fixed establishment both in Malaysia and elsewhere and his establishment which is most directly concerned with the supply is not in Malaysia,

and for the purposes of paragraphs (a), (b) and (c), a fixed establishment in Malaysia or in any other country includes a branch or an agency through which a person carries on a business in Malaysia or in that other country, as the case may be.

(9) Where goods are imported and supplied by an agent who is a taxable person acting on behalf of a principal who is a person other than a taxable person, the goods shall be deemed to be imported and supplied by the agent.