

PART III

IMPOSITION AND SCOPE OF TAX

Imposition and scope of goods and services tax, etc.

9. (1) A tax to be known as goods and services tax, shall be charged and levied on—

(a) any supply of goods or services made in Malaysia, including anything treated as a supply under this Act; and

(b) any importation of goods into Malaysia.

(2) Except as otherwise provided in subsections 13(3) and 72(5), tax shall be charged on any supply of goods or services made in Malaysia where it is a taxable supply made by a taxable person in the course or furtherance of any business carried on by him.

(3) Except as otherwise provided in subsections 65(4) and 65(5), tax chargeable on any supply of goods or services is a liability of the person making the supply and subject to Part V, becomes due and payable at the time of supply.

(4) Tax on any importation of goods into Malaysia shall be charged, levied and payable as if it were a customs duty or excise duty and as if the imported goods are dutiable and liable to customs duty or excise duty.

(5) Where any registered person displays, advertises, publishes or quotes in any manner the price of any supply of goods or services he makes or intends to make, such price shall include the tax that is chargeable on the supply unless the Director General approves otherwise under subsection (7).

(6) Any registered person may apply to the Director General in the form and manner as the Director General may determine to be exempted from displaying, advertising, publishing or quoting in any manner the price inclusive of tax which is chargeable on the supply of goods or services he makes or intends to make.

(7) The Director General may approve in writing an application made under subsection (6) and where an approval has been granted, the registered person shall display, advertise, publish or quote the price exclusive of tax with the words "Price payable is exclusive of GST".

(8) Any registered person who contravenes subsection (5) or (7) commits an offence.

(9) For the purposes of this Act, "supply of goods or services made in Malaysia" shall be treated as goods or services supplied in Malaysia.