

## **Penalty for offences in relation to goods, invoices and receipts**

**91.** (1) Any person who acquires possession of or deals with any goods, or accepts the supply of any services, having reasonable cause to believe that tax on the supply of goods or services or on the importation of the goods has been or will be evaded, commits an offence and shall, on conviction, be liable—

(a) to a fine not exceeding thirty thousand ringgit or to imprisonment for a term not exceeding two years or to both; and

(b) to a penalty of two times the amount of the tax.

(2) In any prosecution under subsection (1), any evasion of tax shall be deemed to be with the knowledge of the accused unless the contrary be proved by the accused.

(3) Any person other than a registered person who issues an invoice or a receipt showing an amount as being tax or as being attributable to tax commits an offence and shall, on conviction, be liable—

(a) to a fine not exceeding thirty thousand ringgit or to imprisonment for a term not exceeding three years or to both; and

(b) to a penalty of two times the amount of tax so shown.