

Penalty for offences by authorized and unauthorized persons

94. Any person who—

- (a) being a person appointed for the due administration of this Act or any assistant employed in connection with the assessment and collection of tax—
 - (i) withholds for his own use or otherwise any portion of the amount of tax or penalties collected;
 - (ii) otherwise than in good faith, demands from any person an amount in excess of the authorized assessment or tax or penalties;
 - (iii) submits any false return, statement or report, whether in writing or otherwise, of the amount of tax or penalty collected or received by him; or
 - (iv) defrauds any person, embezzles any money or otherwise uses his position so as to deal wrongfully either with the Director General or any other individual; or
- (b) not being authorized under this Act to do so collects or attempts to collect any tax **or penalty** under this Act,

(Amd. s55 FA 2015 w.e.f. 1/1/2016)

commits an offence and shall, on conviction, be liable to a fine not exceeding fifty thousand ringgit or to imprisonment for a term not exceeding three years or to both.