

### **De minimis rule**

37. Where in any taxable period or longer period, the total value of all exempt supplies excluding the supplies referred to in regulation 40 made by a taxable person does not exceed—

- (a)* an average of five thousand ringgit per month; and
- (b)* an amount equal to five per cent of the total value of all taxable and exempt supplies made in that period,

all exempt input tax in that period shall be treated as attributable to taxable supplies.