

**PART V**  
**ACCOUNTING, ASSESSMENT, RECOVERY, ETC.**

**Issuance of tax invoice**

**33.** (1) Except as otherwise provided in this section, every registered person who makes any taxable supply of goods or services in the course or furtherance of any business in Malaysia shall issue a tax invoice containing the prescribed particulars in respect of the supply.

(2) Any registered person who—

(a) fails to issue a tax invoice; or

(b) issues a tax invoice which does not contain any of the prescribed particulars,

commits an offence.

(3) Notwithstanding subsection (1), the Director General may, upon request in writing and subject to conditions as he deems fit to impose, approve—

(a) any one or more of the prescribed particulars not to be contained on a tax invoice; or

(b) a tax invoice not to be issued if he is satisfied that it will not be appropriate for the registered person to issue a tax invoice:

Provided that in the case of paragraph (a), the registered person shall include the recipient's name and address in the tax invoice upon request by the recipient.

(4) Any registered person under subsection (3) who issues a tax invoice which does not contain any of the prescribed particulars as approved by the Director General under paragraph (3)(a) or refuses to issue a tax invoice containing recipient's name and address upon request by the recipient commits an offence.

(5) Where a recipient who is a registered person provides a document to himself namely a self-billed invoice in respect of a supply of goods or services to him by another registered person, the recipient may apply in writing to the Director General for such self-billed invoice to be treated as a tax invoice if—

(a) the value is not known by the supplier at the time of making the supply;

(b) the supplier and the recipient are both registered persons;

(c) the supplier and the recipient agree in writing to a self-billed invoice; and

(d) the supplier and the recipient agree that the supplier shall not issue a tax invoice in respect of any supply to which this section applies,

and upon approval, the self-billed invoice shall contain prescribed particulars and the Director General may impose any of the prescribed conditions.

(6) Any recipient referred to in subsection (5) who—

- (a) issues a self-billed invoice without the approval of the Director General;
- (b) issues a self-billed invoice which does not contain any of the prescribed particulars; or
- (c) fails to comply with any prescribed condition imposed on him,

commits an offence.

(7) In the case where the self-billed invoice is issued before the time applicable under paragraph 11(2)(a) or (b) or subsection 11(3), the self-billed invoice shall be issued with payment and failing which, the recipient commits an offence.

(8) Where goods described in subsection 65(4) or subparagraph 5(7) of the First Schedule are sold by auction or otherwise than by auction, the auctioneer or the person selling the goods shall issue a document containing the prescribed particulars of the tax chargeable and the document issued to the buyer shall be treated as a tax invoice provided by the taxable person by whom the goods are deemed to be supplied in accordance with subsection 65(4) or subparagraph 5(7) of the First Schedule.

(9) Any auctioneer or person selling the goods referred to in subsection (8) who fails to issue a document or issues a document without the prescribed particulars of the tax chargeable to the buyer commits an offence.

~~(10) No invoice showing an amount which purports to be a tax shall be issued—~~

~~(a) by any person—~~

- ~~(i) on any supply of goods or services which is not a taxable supply;~~
- ~~(ii) on any zero-rated supply; or~~

~~(b) by any person who is not a registered person.~~

(10) No invoice showing an amount which purports to be a tax shall be issued by any registered person —

- (a) on any supply of good or services which is not a taxable supply ; or
- (b) on any zero-rated supply.

(Substitute s44 FA 2017 w.e.f. 1/1/2017)

(10A) Any person who is not a registered person, except the persons mentioned in subsections 65(4) and (5), shall not issue —

(a) an invoice showing an amount which purports to be a tax or an amount inclusive of tax ; or

(b) an invoice which purports to be a tax invoice with or without tax.

*(Insert s44 FA 2017 w.e.f. 1/1/2017)*

(11) Any person who contravenes subsection (10) or (10 A) commits an offence and shall, on conviction, be liable to a fine not exceeding thirty thousand ringgit or to imprisonment for a term not exceeding two years or to both and a penalty of two times the amount of tax.

*(Insert s44 FA 2017 w.e.f. 1/1/2017)*

(12) A tax invoice under subsection (1) is not required to be issued where a registered person makes the following supply:

(a) a zero-rated supply; or

(b) a supply made without consideration on which tax is charged.

(13) Notwithstanding subsection (1), no tax invoice shall be issued for—

(a) any supply of second-hand goods under section 59;

(b) any supply of imported services; or

(c) any supply of treated or processed goods which is deemed to have been supplied by the recipient under section 72.

(14) Any person who issues a tax invoice in contravention of subsection (13) commits an offence.