

## **Prescribed registered person to provide information on supply made and payment received**

**34A.** (1) Any registered person as prescribed by the Minister shall provide information on all supply made and payment received by the registered person to the Director General using a device and in the manner as prescribed as prescribed by the Minister.

(2) The Director General may for the purpose of this section approve any person—

(a) to install, configure and integrate the prescribed device;

(b) to provide the services for the support and maintenance of the prescribed device as scheduled or upon being notified of the failure of the prescribed device to function or operate in normal condition; or

(c) to carry out an inspection in the case of any sign of interference, destruction, damage, manipulation of data stored or obstruction of the lawful use of the prescribed device.

(3) The person approved under subsection (2) shall, when entering the premises of the registered person prescribed under subsection (1) to perform his duties under this section, produce, on demand by the registered person, proof of approval.

(4) The registered person prescribed under subsection (1) shall—

(a) at any time allow any officer of good and services tax or any person approved by the Director General to install the device and to configure, integrate or inspect the device installed at the registered person's business premises;

(b) make all effort to ensure —

(i) that the device, after being supplied and installed, is not moved, manipulated, tampered or interfered with; and

(ii) that the use of the device is not obstructed by any person or any other device; and

(c) notify immediately the Director General of any failure of functionality and operation of the prescribed device in normal condition.

(5) Any person who fails to comply with, hinder or prevent the operation of this section in any respect commits an offence

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