



LAWS OF MALAYSIA

Act A1578

SALES TAX (AMENDMENT) ACT 2018

Date of Royal Assent	...	...	26 December 2018
Date of publication in the <i>Gazette</i>	...	...	28 December 2018

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SALES TAX (AMENDMENT) ACT 2018

An Act to amend the Sales Tax Act 2018.

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ENACTED by the Parliament of Malaysia as follows:

Short title and commencement

1. (1) This Act may be cited as the Sales Tax (Amendment) Act 2018.

(2) This Act comes into operation on a date to be appointed by the Minister by notification in the *Gazette*.

New section 72A

2. The Sales Tax Act 2018 [Act 806] is amended by inserting after section 72 the following section:

“Powers of enforcement, inspection and investigation

72A. For the purposes of this Act, a senior officer of sales tax shall have all the powers of a police officer of whatever rank as provided for under the Criminal Procedure Code

[Act 593] in relation to enforcement, inspection and investigation, and such powers shall be in addition to the powers provided for under this Act and not in derogation thereof.”.