

TECHNICAL

Indirect Taxation

**Goods and Services Tax (Provision of Information) Regulations 2017 – [P.U. (A) 173/2017]**

The above [Regulations](#) were gazetted on 15 June 2017 and relate to **S.34A – Prescribed registered person to provide information on supply made and payment received** of the Goods and Services Tax Act (GSTA) 2014 which was introduced through the Finance Act 2017. The [Regulations](#) came into operation on 1 July 2017.

The table below provides an overview of the [Regulations](#):

Regulations	Heading	Contents								
2	Interpretation	<p>These regulations provide guidance in relation to what “device” means and the function of its software such as receiving, transmitting, storing, and reporting of data.</p> <p>The device is not capable of reversing or deleting any data entered in respect of supplies made and payments received or any other information including date and time.</p> <p>“Electronic Machine” and “Registered Person” are also defined.</p>								
3	Provision of Information by registered person under S.34A of the GSTA	<p>Registered persons who are in the Specified Business (as listed in the table below) are required to provide information on all their supplies made and payments received by the registered persons to the Director General (DG) through a device installed on an electronic machine used for the registered person’s business.</p> <table><tr><th>Business Sector / Industry</th><th>Category</th></tr><tr><td>Food and beverages</td><td>Restaurants</td></tr><tr><td>Retail</td><td>Hardware, grocery, bookstore and pharmacy</td></tr><tr><td>Entertainment</td><td>Any business providing services of entertainment</td></tr></table>	Business Sector / Industry	Category	Food and beverages	Restaurants	Retail	Hardware, grocery, bookstore and pharmacy	Entertainment	Any business providing services of entertainment
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5	Particulars required to be provided by registered person	<p>Registered persons who are in the Specified Business are required to provide their business particulars as specified in Regulation 5(1) to the DG within the period determined by the DG or, within 14 days from the date of the coming into operation of these Regulations for registered persons who have been registered on that</p>								

Regulations	Heading	Contents
		date (1 July 2017). In particular, it includes details such as the address of the business premises including branch, description of the electronic machine used and any other information as required.
6	<b>Notification of changes to business operation</b>	<p>Registered persons shall immediately notify the DG in writing:</p> <ul style="list-style-type: none"> <li>a) of any change of address of the business premise including branches or any other place where the business is carried on;</li> <li>b) any change in number of branches or any other place where the business of the registered person is carried on;</li> <li>c) of any replacement of electronic machines by the registered person;</li> <li>d) if there is a cessation of business, renovation of the business premises or temporary closure of the business operation of the registered person;</li> <li>e) if the business operation is to be carried out in a place other than the business premises of the registered person; or</li> <li>f) of any other circumstance as required by the DG.</li> </ul>
7	<b>Removal or transfer of device, or installation of additional device</b>	The registered person shall apply to DG for the approval to remove or transfer any device which has been installed or to install any additional device not later than 7 days before the removal, transfer or installation of the device.
8	<b>Notification of failure of functionality and operation of the device</b>	<p>Where the device fails to function or operate or is lost or the registered person ceases to use the device, the registered person is required to notify the DG in writing of the particulars specified in Regulation 8(2) within 24 hours.</p> <p>The registered person may issue tax invoices without using the electronic machine for a period of 30 days from the date of notifying the DG as above and such person is required to submit in writing to the DG all information relating to the supply made and payment received by the registered person in relation to the tax invoice.</p>
9	<b>General penalty</b>	Any registered person who contravenes Regulations 4, 5, 6, 7 and 8 commits an offence. The general penalty for an offence under these Regulations is a fine of not more than RM30,000 or imprisonment of not more than 2 years or both, on conviction.

Note: Regulation 4 refers to the “Responsibility of registered person to enter information into, and issue tax invoice from, electronic machine” and Regulation 10 refers to ‘Compounding of offences’.

Members may read the Regulations in full at the official website of [Attorney-General’s Chambers](#).

You may write to the Institute at [technical@ctim.org.my](mailto:technical@ctim.org.my) or [secretariat@ctim.org.my](mailto:secretariat@ctim.org.my) in respect of any suggestions, concern or comments you may have on the [Regulations](#).

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