

A BILL

i n t i t u l e d

An Act to amend the Trade Descriptions Act 2011.

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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 Trade Descriptions (Amendment) Act 2017.

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

(3) Notwithstanding subsection (2), section 3 is deemed to have come into operation on 1 November 2011.

Amendment of section 2

2. The Trade Descriptions Act 2011 [*Act 730*], which is referred to as the “principal Act” in this Act, is amended in section 2 by inserting before the definition of “goods” the following definition:

“ “this Act” includes any subsidiary legislation made under this Act;”.

Amendment of section 3

3. Subsection 3(5) of the principal Act is amended in the national language text by substituting for the word “atau” the word “dan”.

Amendment of section 15

4. Section 15 of the principal Act is amended—

(a) by renumbering the existing section as subsection (1);
and

(b) by inserting after the renumbered subsection (1) the following subsections:

“(2) Subsection (1) shall not apply to any advertisement made in the course of a prescribed trade or business under section 10B of the Price Control and Anti-Profiteering Act 2011 [Act 723].

(3) In so far as it relates to section 9 of the Goods and Services Tax Act 2014 [Act 762], a registered person shall comply with any guidelines relating to the display, advertisement, publication or quotation of price issued by the Controller upon consultation with the Director General of Customs and Excise.

(4) For the purposes of this section—

“Director General of Customs and Excise” means the Director General of Customs and Excise appointed under section 3 of the Customs Act 1967 [Act 235]; and

“registered person” has the meaning assigned to it in section 2 of the Goods and Services Tax Act 2014.”.

EXPLANATORY STATEMENT

This Bill seeks to amend the Trade Descriptions Act 2011 (“Act 730”).

2. *Clause 1* contains the short title and provision on the commencement of the proposed Act.

3. *Clause 2* seeks to amend section 2 of Act 730 to introduce the definition of “this Act” into Act 730.
4. *Clause 3* seeks to amend subsection 3(5) of the national language text of Act 730 to be consistent with the English language text.
5. *Clause 4* seeks to amend section 15 of Act 730 by renumbering section 15 as subsection 15(1) and by introducing new subsections (2), (3) and (4).

Subsection 15(1) of Act 730 as renumbered provides that where in any advertisement, the price of any goods or services is quoted, such price shall, unless the contrary appears, be deemed to include all eligible government taxes and duties and any other charges. The Price Control and Anti-Profiteering Act 2011 [Act 723] is also being amended to introduce a new section 10B which deals with the single pricing. Hence, the proposed subsection 15(2) is introduced into Act 730 the purpose of which is to exclude the application of subsection 15(1) of Act 730 to any trade and bussiness prescribed under the new section 10B of Act 723.

The introduction of subsection 15(3) into Act 730 is to require a registered person under the Goods and Services Tax Act 2014 [Act 762] to comply with guidelines issued by the Controller upon consultation with the Director General of Customs and Excise for the purposes of coordinating the directives of the Director General of Customs and Excise in relation to the display of price which affects the goods and services tax and the guidelines of the Controller in relation to the display of price.

The introduction of subsection 15(4) into Act 730 is to provide for the definitions of “Director General of Customs and Excise” and “registered person” referred to in the proposed subsection 15(3).

FINANCIAL IMPLICATIONS

This Bill will not involve the Government in any extra financial expenditure.

[PN(U2)3041]