

GST FREQUENTLY ASKED ISSUES (FAI)

ITEM 4:

Registration of receiver or liquidator

- (i) How the receiver or liquidators need to register GST during GST era?
- (ii) Who should apply for registration, in the case where a company has been wound up before 1.4.2015 but the business operations of making taxable supply were taken over and run by the Receiver and the thresholds after 1.4.2015 is expected to exceed RM500,000?
 - (i) Registration –
 - (a) If the receiver or liquidator is acting under employment of a company and his services are paid to the company, the company will have to apply for the registration.
 - (b) If the receiver or liquidator is acting on his private capacity, he himself will have to apply for the registration.
 - (ii) In the case where a company has been wound up before 1.4.2015 but the business operations of making taxable supply were taken over and run by the Receiver and the thresholds after 1.4.2015 is expected to exceed RM500,000, the receiver or liquidator will have to apply for the registration.