

## **Registration before effective date**

**184.** (1) For the purposes of this section, any person who would be making a taxable supply is liable to be registered under this section if there are reasonable grounds for believing that the total value of his taxable supplies in the month of the effective date and eleven months immediately succeeding the month will exceed the amount of taxable supplies as specified in the order under subsection 20(1).

(2) Any person who is liable to be registered under subsection (1) shall apply to the Director General to be registered and the application shall be made three months before the effective date.

(3) The Director General may register the person under subsection (1) on or from the effective date.

(4) Any person who contravenes subsection (2) commits an offence.