

**PART IV**  
**REGISTRATION**

**Registration of taxable person**

**19.** (1) The registration of taxable persons under this Act shall be in accordance with the provisions of this Part and in the manner as may be prescribed.

(2) In this Part—

(a) references to supplies are references to supplies made in the course or furtherance of business;

(b) references to value of a supply of goods or services are references to value determined on the basis that no tax is chargeable on the supply or no flat rate addition is included in the consideration of the supply.