

Notification of liability and registration

21. (1) A person who is liable to be registered under subsection 20(3) shall notify the Director General of the liability by applying to be registered in the prescribed form within twenty-eight days from the end of the month referred to in paragraph 20(3)(a) or (b), as the case may be.

(2) The Director General shall register any person who notifies his liability under subsection (1) with effect from the first day of the following month in which the twenty-eighth day falls or from such earlier date as may be agreed between the Director General and him but such date shall not be earlier than the date he becomes liable to be registered.

(3) A person who is liable to be registered under subsection 20(4) shall notify the Director General of the liability by applying to be registered in the prescribed form within twenty-eight days from the time when the business is transferred.

(4) The Director General shall register any person who notifies his liability under subsection (3) with effect from the date when the business is transferred.

(5) Where a taxable person fails to comply with subsection (1) or (3)—

(a) the Director General shall register him on the date as the Director General may determine but not earlier than the date his liability to be registered became known or made known to the Director General; and

(b) the person shall be liable to pay a late registration penalty as imposed by the Director General from the date he should have been registered to the date immediately before the date he is so registered and hereinafter referred to as late registration period.

(6) The late registration penalty and the late registration period referred to in subsection (5) shall be as prescribed and subject to an amount of not less than one thousand and five hundred ringgit for a period within thirty days and not exceeding an amount of twenty thousand ringgit for a period of more than three hundred and sixty days.

(7) References to registration in this Part are references to registration in a register kept with the Director General in the form as he may determine for the purposes of this Act.