

## **Voluntary registration**

**24.** (1) Where any person who is not liable to be registered satisfies the Director General that he is carrying on a business and he—

- (a) makes a taxable supply including a taxable supply which is disregarded under this Act; or
- (b) intends to make a taxable supply,

in the course or furtherance of that business, the Director General may, if the person applies in the prescribed form and subject to such conditions as the Director General deems fit to impose, register the person from such date as the Director General may determine and the person shall remain registered for a period of not less than two years or such other shorter period.

(2) Where any person who is not liable to be registered satisfies the Director General that he is carrying on a business and he—

- (a) makes a supply outside Malaysia which would be a taxable supply if made in Malaysia; or
- (b) intends to make a supply outside Malaysia which would be a taxable supply if made in Malaysia,

in the course or furtherance of that business, and in either case he—

- (A) has a business establishment in Malaysia or his usual place of residence is in Malaysia; and
- (B) does not make and does not intend to make a taxable supply in Malaysia,

the Director General may, if the person applies in a prescribed form and subject to such conditions as the Director General deems fit to impose, register the person from such date as the Director General may determine.

(3) The Director General may cancel the registration of a person under paragraph (1)(b) or (2)(b) if he does not begin to make a supply by the intended date in his application or if he is in breach of any condition imposed under subsection (1) or (2).

(4) The Director General may refuse any application for registration made under subsection (1) or (2) as he deems fit.