

Notification of cessation of liability or voluntary registration

25. (1) A person registered under section 21 or subsection 24(1) who ceases to make or ceases to have the intention of making a taxable supply shall notify the Director General in writing of that fact and the date thereof within thirty days from the date of cessation or intention to cease.

(2) A person registered under subsection 24(2) who—

(a) ceases to make or ceases to have the intention of making a supply outside Malaysia which would be a taxable supply if made in Malaysia; or

(b) makes or intends to make a taxable supply in Malaysia,

shall notify the Director General in writing of that fact and the date thereof within thirty days from the date of the occurrence.

(3) Any person who contravenes subsection (1) or (2) commits an offence.