

## **Group registration**

27. (1) Two or more companies are eligible to be treated as members of a group if they satisfy the conditions as may be prescribed.

(2) Members of a group may apply in the prescribed form to the Director General to be treated as a group and every member shall, in that application, nominate a member to be their representative member.

(3) The Director General may, as he deems fit, approve or refuse any application made under subsection (2) and upon approval, impose conditions.

(4) The Director General may, as he deems fit, refuse to register the member nominated by the members of the group as the representative member.

(5) The registration of a group shall be in the name of the representative member.

(6) Where companies have been treated as a group—

(a) any taxable supply of goods or services by a member of the group to another member of the group shall be disregarded;

(b) any taxable supply of goods or services by or to a member of the group shall be treated as a supply by or to the representative member;

(c) any business carried on by a member of the group shall be treated as carried on by the representative member; and

(d) any importation of goods or supply of imported services by any member shall be treated as being imported by the representative member and any tax paid or due and payable by a member of the group on the importation of goods or supply of imported services shall be treated as paid or due and payable by the representative member.

(7) All members of the group shall be liable jointly and severally for any tax due and payable by the representative member.

(8) The Director General may cancel the registration of a group or terminate the treatment of a company as a member of a group as he deems fit.