

## **Registration of branches or divisions**

**30.** (1) Where any business of a taxable person is carried on by one or more branches or divisions, that taxable person may apply for registration in the prescribed form to the Director General for any of the branches or divisions to be registered in the name of the branch or division.

(2) The Director General may approve an application made under subsection (1) subject to such conditions as he deems fit to impose if he is satisfied that the taxable person has fulfilled the following requirements:

- (a) the taxable person and all of the branches or divisions make wholly taxable supplies;
- (b) the taxable person is not a member of a group under section 27;
- (c) it is likely to cause real difficulty for the taxable person to submit a single return in respect of all the branches or divisions but for the separate registration;
- (d) each branch or division maintains a separate account in respect of its activities;
- (e) each branch or division is separately identifiable by reference to the nature of the activities carried on by or the location of the branch or division; and
- (f) each branch or division has the same taxable period.

(3) The Director General may, at any time by notice in writing to the registered person, cancel the registration approved under subsection (2) in respect of any or all of the branches or divisions if he is satisfied that—

- (a) the registered person has failed to comply with any condition imposed by the Director General under subsection (2);
- (b) any of the requirements referred to in subsection (2) has ceased to apply;
- (c) the registered person has provided any false, misleading or inaccurate declaration or information in his application under subsection (1); or
- (d) it is necessary for the protection of the revenue.

(4) Where the Director General cancels the registration in accordance with subsection (3), it shall have effect from the date of the cancellation as the Director General may determine.

(5) Subject to subsection (6), the taxable person may apply in writing to the Director General for any branch or division separately registered under subsection (2) to cease to be so registered, and the Director General may cancel the separate registration with effect from the date of application or from such later date as the Director General may determine.

(6) A taxable person registered under subsection (2) shall remain registered for a period of not less than two years or such other shorter period as the Director General may determine.