

Exemption from registration for persons making or intending to make zero-rated supply

32. (1) Notwithstanding any provision of this Act, where any person who makes or intends to make a taxable supply satisfies the Director General that the supply is a zero-rated supply, the Director General may, if he deems fit and on that person's request, exempt the person from registration until the exemption is withdrawn.

(2) Where there is a change in the nature of the supply made by the person exempted from registration under subsection (1), he shall notify in writing to the Director General of the change within thirty days from the date on which it occurred.