

Late registration penalty

20. Any taxable person who fails to apply to be registered within the period mentioned in subsection 21(1) or (3) of the Act shall be liable to pay a late registration penalty of—

- (a)* one thousand and five hundred ringgit if the late registration period is within thirty days;
- (b)* three thousand ringgit if the late registration period is more than thirty days but does not exceed sixty days;
- (c)* four thousand and five hundred ringgit if the late registration period is more than sixty days but does not exceed ninety days;
- (d)* six thousand ringgit if the late registration period is more than ninety days but does not exceed one hundred and twenty days;
- (e)* seven thousand and five hundred ringgit if the late registration period is more than one hundred and twenty days but does not exceed one hundred and fifty days;
- (f)* nine thousand ringgit if the late registration period is more than one hundred and fifty days but does not exceed one hundred and eighty days;
- (g)* ten thousand and five hundred ringgit if the late registration period is more than one hundred and eighty days but does not exceed two hundred and ten days;
- (h)* twelve thousand ringgit if the late registration period is more than two hundred and ten days but does not exceed two hundred and forty days;
- (i)* thirteen thousand and five hundred ringgit if the late registration period is more than two hundred and forty days but does not exceed two hundred and seventy days;
- (j)* fifteen thousand ringgit if the late registration period is more than two hundred and seventy days but does not exceed three hundred days;
- (k)* sixteen thousand and five hundred ringgit if the late registration period is more than three hundred days but does not exceed three hundred and thirty days;
- (l)* eighteen thousand ringgit if the late registration period is more than three hundred and thirty days but does not exceed three hundred and sixty days;
or
- (m)* twenty thousand ringgit if the late registration period is more than three hundred and sixty days.