

Notification of the changes on particulars of registered person

21. (1) Any registered person shall immediately notify the officer of goods and services tax in writing when—

- (a) there is any change in the name of the business;
- (b) there is any change in the address of any place of business;
- (c) there is any change of members in the partnership;
- (d) there is any change in the status of the business;
- (e) any person takes over any business transferred as a going concern under the Act; or
- (f) there is any change in the type of the business.

(2) The officer of goods and services tax shall record the changes so notified.

(3) Any person who contravenes subregulation (1) commits an offence.