

- (a) at the principal place of business of the person, and
- (b) at every other location at which the person engages in taxable activities.

(11) A person who fails to apply for registration as required under subsection (6) is treated as registered from the beginning of the first tax period after the person is required to submit an application for registration under subsection (6).

(12) A registered person shall notify the Commissioner-General, in writing, of—

- (a) any change in the name (including business name), address, place of business, or nature of the business of the person within twenty-one days of the change occurring;
- (b) a supply of an economic activity as a going concern to which section 153 applies at least fourteen days before the transfer takes effect.

(13) The Minister has the power to vary a monetary amount stated in subsection (1), section 173(1) or section 174(2) at any time by notice in the Gazette with effect from a date not less than 3 months from the date the new amount is published.

(14) Despite the threshold rules in subsection (1)—

- (a) a promoter of public entertainment; or
- (b) an auctioneer;

which carries on or intends to carry on any taxable supplies shall apply for registration prior to carrying on the activity.

(15) If the Commissioner-General is satisfied that a person is required to be registered for VAT and that person has not applied for registration, the Commissioner-General shall register the person and, no later than seven (7) days after the day on which the decision is made, notify the person of the registration and the day on which it takes effect.

173. Voluntary registration

(1) A person who is not required to register for VAT under section 172 is permitted to register within six months of the end of any twelve-month or shorter period in which the total value of supplies made by the person exceeded five hundred thousand dalasis.

(2) The Commissioner-General shall register the person within twenty-one days of receipt of the application, if the Commissioner-General is satisfied that—

- (a) the person is permitted to register for VAT;
- (b) there are reasonable grounds to believe that the person will keep proper records and file regular and reliable VAT returns; and
- (c) if the person has commenced carrying on an economic activity, the person has—
 - (i) kept proper records in relation to its economic activity; and
 - (ii) complied with its obligations (if any) under other Revenue laws administered by the Commissioner-General.

(3) Registration takes effect from the beginning of the first tax period after the person applies to register under this section or such later period as the Commissioner-General may notify in writing.

(4) Sub-sections (3), (4), and (5) of section 172 apply for purposes of this section.

174. Cancellation of registration

(1) A registered person shall apply, in writing, to the Commissioner-General for cancellation of the person's registration if the person has ceased to make taxable supplies, within 30 days after the cessation takes place.

(2) A registered person (other than a person described in section 172(14)) may apply, in writing, to the Commissioner-General for cancellation of the person's registration if the person has been registered for at least 24 months and if the person's taxable supplies for the preceding 12 months have been less than 500 thousand dalasis.

(3) Subject to subsection (4), if the Commissioner-General is satisfied that a registered person who has properly made an application under subsection (1) or (2) has ceased to make taxable supplies of goods or services, or has satisfied the requirements of subsection (2), respectively, the Commissioner-General shall cancel the person's registration with effect from the last day of the tax period in which the application is made or such other date as the Commissioner-General may determine.