

Prohibition of unauthorised collection of tax

32.^[1]

Prohibition of unauthorised collection of tax.

- (1) A person who is not a registered person shall not collect in respect of any supply of goods or services or both any amount by way of tax under this Act.
- (2) No registered person shall collect tax except in accordance with the provisions of this Act or the rules made thereunder.

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Enforced with effect from 1.7.2017.