

Tax agent

170. (1) No person shall be permitted to act in Malaysia on behalf of any person for any matter under this Act unless he is a tax agent provided that this subsection shall not prevent any other person to represent any party to an appeal under section 141.

(2) An individual who has his usual place of residence in Malaysia may apply to the Minister for an approval to be a tax agent in accordance with the prescribed conditions.

(3) The Minister may approve an application under subsection (2), and if it is approved, the approval shall, unless sooner revoked, be valid for—

(a) a minimum period of twenty-four months; or

(b) any other period less than twenty-four months as the Minister may determine,

beginning from the date of the approval.

(4) A tax agent may apply for a renewal of an approval to the Minister before the expiry of approval period specified under subsection (3) and if the application for renewal is approved, the renewal shall, unless sooner revoked, be valid for the period as the Minister may determine.

(5) A fee as may be prescribed by the Minister, by order published in the *Gazette*, shall be paid on the application for an approval under subsection (2) or renewal of an approval under subsection (4).

(6) A tax agent who transacts business on behalf of any person for any matter under this Act shall—

(a) produce a letter of authorization from the person whom he represents; and

(b) where any prescribed form is required to be submitted for the purposes of the matter being transacted, submit the form that has been signed by the person whom he represents, except where otherwise allowed by the Director General.

(7) Notwithstanding subsection (1), any person who is given permission to act as an agent under section 90 of the Customs Act 1967 shall be permitted to act in Malaysia on behalf of any person for any matter under this Act in relation to importation or exportation of goods, including transshipment.

(8) For the purposes of this section, “tax agent” means any professional accountant or any other person permitted by the Minister to act in Malaysia on behalf of any person for any matter under this Act.

(9) Any person who contravenes subsection (1) or (6) commits an offence.