

## **Approved Trader Scheme**

**71.** (1) Subject to the prescribed conditions, there shall be a scheme to be known as the "Approved Trader Scheme" which allows the Director General to suspend the payment of tax chargeable on the goods imported by any taxable person who qualifies at the time of importation provided that the goods are imported in the course or furtherance of his business.

(2) Any taxable person granted an approval under the Approved Trader Scheme shall account the suspended payment of tax in the return for the taxable period to which the suspension relates.