

**PART XX  
TAX AGENT**

**Eligibility for tax agent**

109. (1) A person is eligible to make an application under regulation 110 if he satisfies the following conditions:

- (a) he has his usual place of residence in Malaysia;
- (b) he has obtained—
  - (i) any of the qualifications listed in Part I of the First Schedule of the Accountants Act 1967 [Act 94]; or
  - (ii) a degree in economics or business from the higher educational institution recognized by the Government;
- (c) is a member of—
  - (i) any association of accountants recognized by the Government as listed under Part II of the First Schedule of the Accountants Act 1967; or
  - (ii) any association of accountants or company secretaries recognized by the Government;
- (d) he has attended the goods and services tax course recognized by the Government;
- (e) he has passed an examination on the goods and services tax course conducted by the Director General;
- (f) he has five years of continuous practical experience in the operation of tax;
- (g) he has passed an interview by a panel appointed by the Minister; and
- (h) he is not a bankrupt.

(2) The Minister may waive any of the conditions under subregulation (1) as he deems fit.

(3) Paragraphs (1)(b) and (c) shall not apply to any person who has served the Royal Malaysian Customs Department and holds the rank of Superintendent or any higher rank.