

Application for approval

110. (1) A person who is eligible to apply to be a tax agent as specified in regulation 109 may make an application to the Minister for approval to act as a tax agent under section 170 of the Act on behalf of any person for any matter under the Act.

(2) Every application for approval under subregulation (1) shall be made in writing.

(3) The Minister may approve and impose conditions as deems fit or refuse any application made under subregulation (1).

(4) Any person who has been approved by the Minister under subregulation (1) shall immediately notify the Minister of any change in particulars or the address of any place of business.

(5) An application for renewal of an approval issued under subregulation (1) shall be made in writing to the Minister four months before the date of expiry of the approval and the approval may be renewed upon such period and conditions as the Minister may deem fit to impose.

(6) Any person who contravenes subregulation (4) commits an offence.