

## **Revocation of approval**

111. The Minister may, at any time, by notice in writing revoke an approval given under regulation 110, where—

- (a)* he is satisfied that the approved tax agent has provided any false, misleading or inaccurate declaration or information in his application;
- (b)* he is satisfied that the approved tax agent has at any time ceased to satisfy any of the conditions for eligibility under regulation 109;
- (c)* the approved tax agent has failed to comply with any of the conditions imposed by the Minister;
- (d)* the approved tax agent makes an application in writing for cancellation of the approval;
- (e)* the approved tax agent dies, becomes bankrupt or incapacitated; or
- (f)* he is satisfied that the revocation is for the protection of the revenue.