

## **Approved outlet**

82. A taxable person may operate an approved outlet for the purpose of the TRS subject to the following conditions:

- (a)* he shall be registered under section 20 of the Act;
- (b)* he shall be appointed by an approved refund agent;
- (c)* he does not wholly sell liquor, tobacco, tobacco products, precious metal or gem stones;
- (d)* he shall account for tax on a monthly taxable period; and
- (e)* he is a registered user of the electronic service under regulation 106.