

Approved refund agent

83. (1) The approved refund agent may make a claim of the tax refund under section 61 of the Act to the Director General and such claim shall be made in such form and manner as the Director General may determine.

(2) Where the Director General is satisfied that a refund has been made by the approved refund agent under section 61 of the Act, the Director General may make a payment to such agent provided that he is able to produce such document as the Director General may require for the purpose of supporting any claim for the payment to him under this regulation.

(3) Where the Director General has made payment under subregulation (2) and the approved refund agent fails to comply with any requirement of the TRS he shall pay the amount of such payment to which the failure to comply relates to the Director General.

(4) Where the approved refund agent has failed to comply with the conditions as imposed by the Minister, the Minister may suspend or revoke the appointment granted as he deems fit.

(5) Any person who contravenes subregulation (3) commits an offence.