

**PART XVII**  
**FLAT RATE SCHEME**

**Application for approval**

97. (1) Any person is eligible to make an application to the Director General to be approved under section 74 of the Act if he satisfies the following conditions:

- (a) he is not a registered person;
- (b) he is a member of an association or body which is regulated by the relevant authority as prescribed in the Third Schedule;
- (c) he is a person carrying on a business involving any of the following activities:
  - (i) growing of crops, market gardening or horticulture;
  - (ii) livestock farming; or
  - (iii) fishing including aquaculture.
- (d) at least eighty per cent of his total supply of goods in a year involves one or more activities as specified in paragraph (c); and
- (e) he has not, in the three years preceding the date of his application for approval,—
  - (i) been convicted of any offence under the Act;
  - (ii) accepted any offer of compound; or
  - (iii) had any approval granted to him being revoked under regulation 101.

(2) Every application under subregulation (1) shall be made—

- (a) in the case of a corporate body, by a director;
- (b) in the case of an unincorporated body, by a proprietor, a principal office bearer or a trustee; or
- (c) in the case of a partnership, by an authorized partners.

(3) Every application for approval under subregulation (1) shall be made in such form and manner as the Director General may determine and shall be submitted to an officer of goods and services tax at the GST Processing Centre.

(4) The Director General may approve or refuse any application made under subregulation (1) and may, upon approval, impose conditions as he may determine.

(5) Any approval granted under subregulation (4) shall be subject to such period and renewal as the Director General may determine.

(6) An approved person shall immediately notify the Director General of any change in particulars or business transactions furnished.

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