

**THE TAX ADMINISTRATION AND PROCEDURES
ACT NO. 7 OF 2009**

**TAX CONSULTANTS' REGULATIONS, 2017
(Made under section 62A)**

L.N. 31 of
2017

IN EXERCISE of the powers conferred upon me under section 62A of the Tax Administration and Procedures Act, 2009 I, **DR. KHALID SALUM MOHAMED**, Minister for Finance and Planning, do hereby make the following Regulations:

**PART ONE
PRELIMINARY PROVISIONS**

Citation and
commence-
ment.

1. These Regulations may be cited as the Tax Consultants' Regulations, 2017 and shall come into operation after being signed by the Minister and published in the Official Gazette.

Interpretation.

2. In these Regulations, unless the context requires otherwise:

“Act” means the Tax Administration and Procedures Act No. 7 of 2009;

“Commissioner” means as defined in the Act;

“client” means a person who engages a tax consultant or tax preparer to receive consultancy services;

“Firm” means any firm practicing tax consultancy services;

“Professional body” means a body or authority responsible for regulating and supervising any profession provided under these Regulations;

“Tax Preparer” means any individual who has been registered as Tax Preparer under these Regulations;