

- * (c) letter of no objection from the practicing firm in Zanzibar;
- (d) curriculum vitae and certified copies of academic certificates;
- (e) permanent address and location of the applicant in Zanzibar;
- (f) two passport size photos;
- (g) valid identity issued by National or State Authority of applicant

(4) Application for a licence for Tax Preparer shall be submitted with the following:

- (a) curriculum vitae and certified copies of academic certificates;
- (b) permanent address and location of the applicant in Zanzibar;
- (c) approval from the professional body; and
- (d) a letter from a referee in relation to the Tax Preparer services.

(5) For the purpose of providing tax consultancy services, a licensed Tax Consultant shall not be allowed to provide such services unless he is under a consultancy firm which has been registered and operating in Zanzibar.

(6) A person who is not a Zanzibari shall not be allowed to practice as a tax preparer in Zanzibar.

(7) Unless earlier terminated a licence shall be valid for a period of twenty four (24) months after which such licence shall be renewed, provided the ethics and integrity shall be used as one of the criteria for approving and renewing the licence.