

business administration specialized in accounts or finance, commerce, economics, or law.

(2) Notwithstanding the provisions of sub regulation (1) of this regulation, the applicant may be licensed if he has the qualification of a post graduate Diploma in Tax Management, Certified Public Accountant (CPA) or its equivalent, or Module E or F of the Accounting Modules.

(3) A tax Preparer shall have the following minimum qualifications:

- (a) a certificate from a recognized institute or college in taxation, financial management, commerce or economics, law or business administration; and
- (b) at least five years experience in tax issues.

Particulars  
of licence  
for tax  
consultant  
and tax  
Preparer.

7.-(1) The licence issued by the Commissioner, upon approval of the application, shall have the following particulars:

- (a) the name of the applicant;
- (b) registration number;
- (c) nature of registration;
- (d) duties and obligations;
- (e) registration date; and
- (f) expiry date.

(2) Application for renewal of a licence shall be accompanied with the following.

- (a) a copy of the previous license;
- (b) fees as prescribed under these Regulations;
- (c) any other document as may be required by the Commissioner.