

(4) The Commissioner shall inform in writing, a person to whom his license has been cancelled or revoked the reasons for such cancellation or revocation.

(5) A person whose license has been cancelled or revoked may apply for a licence as a Tax Consultant or Tax Preparer after the expiry of a period of two years from the date of such cancellation or revocation, provided however that the Commissioner may reduce this period in any particular case where it considers that it would be just and equitable to do so.

Replace-
ment of
lost or
damaged.

9.-(1) Where a licensee to whom a Tax Consultant licence or a Tax preparer licence has been issued under these Regulations satisfies the Commissioner that the licence issued to him has been lost, destroyed or defaced, the Commissioner may, on proof of such destruction and on payment of fee of thirty percent of the value the licence, issue to him a duplicate licence including any particulars endorsed or entered upon the licence lost, destroyed or defaced, and the duplicate so issued shall have the same effect as the original licence.

(2) A licence which has been altered without lawful authority or has been defaced or mutilated shall not be deemed as valid licence for the purpose of these Regulations.

License
fees.

10.-(1) There shall be a non refundable licence fee for Tanzanian tax consultants and tax preparers as follows:

- (a) Tax Consultant - Two Hundred Thousand (200,000/-) Tanzania Shillings.
- (b) Tax Preparer - One Hundred Thousand (100,000/-) Tanzania Shillings.

(2) Non Tanzanian Tax Consultant shall pay a non refundable application fee of USD 700.

(3) The Minister may have the power to vary or amend fees under this regulation from time to time shall publish new fees in the Official Gazette.