

represent the taxpayer, the Tax Consultant shall inform the Commissioner on that decision.

(3) A tax payer shall inform the Commissioner his appointment or termination of Tax Consultant in writing within twenty one (21) days of such appointment or termination as the case may be.

(4) Nothing in these Regulations shall relieve a tax payer of his obligations under the Act and Regulations or any acts done or committed to be done by his Tax Consultant.

Certificate
of genuineness
in refunds.

12.-(1) A tax Consultant shall provide certificate of genuineness or clarification for each refunds or claims submitted to Zanzibar Revenue Board.

(2) A claim submitted fraudulently in its fact or materially shall be treated as intention to evade tax under the Act.

Duties of
tax preparer.

13.-(1) A tax preparer shall have the following duties to:

- (a) prepare returns competently, so that they are true and accurate;
- (b) file and submit tax return;
- (c) affix his signature on the return prepared by him;
- (d) file necessary documents with the Tax Authority in Zanzibar for a taxpayer;
- (e) keep up to date with changes in tax laws and practice;
- (f) act professionally in dealing with tax payer; and
- (g) maintain a reputation for honesty and integrity.

(2) A tax payer shall submit a confirmation letter of appointment or termination of a Tax Preparer and once the tax preparer cease to represent the taxpayer, the Tax Preparer shall inform the Commissioner on that decision.