153. (1) No person holding himself out as a tax agent, a tax consultant or a tax adviser (or under any other like description) shall be permitted to act in Malaysia on behalf of any person for any of the purposes of this Act unless he is a tax agent as defined in this section.

Provided that-

(a) where a company, body of persons or partnership so holds itself out in any calender year, then, if at the time of the holding out any employee of the company, member of the body or partner in the partnership (whether or not that employee, member or partner is in Malaysia) is a tax agent as so defined-

(i) it shall be sufficient for the purposes of this subsection if there is present in Malaysia for a period or periods in that year amounting in all to more than one hundred and eighty-two days an employee, member or partner, as the case may be (not being necessarily the same employee, member or partner throughout that period or those periods) who is such a tax agent; and

(ii) the company, body or partnership in question shall not be guilty of a contravention of this section unless after the end of that year it is shown to have failed to comply with subparagraph (i);
(b) nothing in this subsection shall be construed as restricting an advocate in the lawful practice of his profession.

History

Section 153 amended by Act 451 of 1991 s23(b), by substituting for the words "an accountant" wherever they appear in subsection (1), including in paragraph (a) and subparagraph (i) of paragraph (a) of the proviso the words "a tax agent", shall be deemed to have come into force on the 14th December 1990.

(2) In this section (and in section 120 in so far as it relates to this section) "person" includes partnership.

(3) For the purpose of this Act, "tax agent" means any professional accountant or person, approved by the Minister.

History

Subsection 153(3) is amended by Act 661 of 2006 s28(a), comes into operation on 1 January 2007. The subsection previously read:

"For the purposes of this Act-

"tax agent" means-

(a) any professional accountant or person, approved by the Minister; and

History

Paragraph 153(3)(a) is amended by Act 661 of 2006 s.28(a), shall be deemed to have come into operation on the 1.1.2007. Paragraph (a) formerly read:

(a) deleted by Act 644.

Paragraph 153(3)(a) is deleted by Act 644 of 2005 s.30(a), shall be deemed to have come into force on the 1.1.2006. Paragraph (a) formerly read:

"a professional accountant authorized by or under any written law to be an auditor of companies; "

(b) any professional accountant approved by the Minister; or

History
Section 153 is amended by Act 644 of 2005 s.30 (b), by deleting the word "other" in paragraph (b), shall be deemed to have come into force on the 1.1.2006. Paragraph (b) formerly read:

"any other professional accountant approved by the Minister; or"

(c) any other person approved by the Minister on the recommendation of the Director General.

(4) An application for an approval under subsection (3) or for a renewal of such approval shall be made to the Minister.

Section 153 is amended by Act 451 of 1991 s23(c), by substituting for the word "accountant" where it first appears in subsection (3) the words "tax agent", shall be deemed to have come into force on the 14th December 1990.

(4) An application for an approval under subsection (3) (b) or (c) or for a renewal of such approval shall be made to the Minister.

Section 153 is amended by Act 661 of 2006 s28(b), by substituting for the words "paragraph (3)(b) or (c) "the words "subsection (3)" in subsection (4), shall be deemed to have come into operation on the 1.1.2007. Paragraph (a) formerly read:

(4) An application for an approval under subsection (3) (b) or (c) or for a renewal of such approval shall be made to the Minister.

(5) A fee as may be prescribed by the Minister by an order published in the Gazette shall be paid on the application for an approval or renewal of an approval under subsection (4).

(6) An approval or renewal of an approval under this section shall be valid for-

(a) a minimum period of twenty-four months beginning from the date of such approval or renewal; or

(b) any other period as approved by the Minister which shall not be less than twenty-four months beginning from the date of such approval or renewal.
Subsection 153(6) is substituted by Act 683 of 2007 s32, is deemed to come into operation on 21 February 2007. The subsection previously read:

"(6) An approval or renewal of an approval under this section shall be valid for a period of twenty-four months beginning from the date of such approval or renewal."

(7) An approval granted by the Minister before the 24th October 1986 shall lapse on the 31st December 1987 unless a renewal of such approval is obtained under this section by that date.