

(2). The tax consultant is qualified to:

- provide consulting services in taxation matters;
- draw up various types of private agreements directly or indirectly related to taxation matters for his clients;
- help taxpayers to file various types of tax returns and draft replies required by government services;
- provide assistance to taxpayers during tax control operations, taxation disputes and in procedures for collecting taxes, duties and levies;
- represent his clients, when so duly mandated, before tax and administrative authorities as well as before public and semi-public bodies in taxation matters; and
- undertake tax audit missions.

(20) Section 8 of Rule No. 13/09-UEAC-051-CM-20 of 11 December 2009 to revise the status of the profession of tax consultant

To be approved to practise the profession of tax consultant, a person must meet the following conditions:

- be a national of a CEMAC member-State;
- enjoy their civic rights;
- not have been convicted in a or civil matter in a manner constituting a blight on their honour;
- be at least 30 (thirty) years old; and
- show the guarantees of moral rectitude deemed necessary by the supervisory authority.

For nationals of non-CEMAC States, the approval may be granted subject to reciprocity and presentation of a valid permanent residence permit of the CEMAC member-State presenting their application file.