

GOVERNMENT OF FIJI GAZETTE SUPPLEMENT**No. 36****FRIDAY, 26th OCTOBER****2018**

[LEGAL NOTICE NO. 82]

TAX ADMINISTRATION ACT 2009

Tax Agents' Code of Conduct 2018

In exercise of the powers conferred on the Tax Agents' Board by section 112(4) of the Tax Administration Act 2009, the Tax Agents' Board hereby makes this Code of Conduct—

- (1) A tax agent must act honestly and with integrity.
- (2) A tax agent must comply with the tax laws in the conduct of his or her personal and professional affairs.
- (3) Where a tax agent receives money or other property from or on behalf of a client and holds the money or other property in trust, the tax agent must account to his or her client for the money or other property.
- (4) A tax agent must act lawfully and in the best interests of his or her client.
- (5) A tax agent must have in place adequate arrangements, policies and procedures for the management of conflicts of interest that may arise in relation to the activities that the tax agent undertakes in his or her capacity as a tax agent.
- (6) A tax agent must not disclose any information relating to his or her client's affairs to a third party without his or her client's permission, unless it is necessary to do so for the purposes of producing a document or giving evidence to a court in the course of civil or criminal proceedings or proceedings under the tax laws or any other written law.
- (7) A tax agent must ensure that any service provided by the tax agent, or that is provided on behalf of the tax agent, is provided competently with reasonable care. The responsibility and accountability for any service provided by a tax agent lies with the tax agent.
- (8) A tax agent must maintain knowledge and skills relevant to the services that the tax agent provides.
- (9) A tax agent must take reasonable care in ascertaining his or her client's state of affairs, to the extent that ascertaining the state of those affairs is relevant to a statement that the tax agent is making or a service that the tax agent is providing on behalf of his or her client.

- (10) A tax agent must take reasonable care to ensure that the tax laws are applied correctly to the circumstances in relation to which the tax agent is providing advice to his or her client and any material issues must be explicitly included as notes or written advice to the client.
- (11) A tax agent must not knowingly obstruct or advise his or her client on how to evade the proper administration of the tax laws.
- (12) A tax agent must advise his or her client of the client's rights and compliance obligations under the tax laws.
- (13) A tax agent may maintain professional indemnity insurance.
- (14) A tax agent must respond to requests and directions from the Tax Agents' Board in a timely, responsible and reasonable manner.

Made this 18th day of October 2018.

V. DAS
Chairperson of the Tax Agents' Board