

# Introduction

The Tax Agents Registration Board (TARB) is an independent body constituted by the Tax Administration Decree No. 50 of 2009.. Its functions are provided in the Decree and supplementary regulations created by the Minister for Finance under section 107 of the Act.

Board comprises the following members:

- **Mr. Tevita Bolanavanua** – Chairman
- **Mr. Sikeli Tuinamuana** – Member nominated by the Council of the Fiji Institute of Accountants
- **Mr. Dharam Singh** – Member nominated by the Minister of Finance

**Secretary:** Mr. Mohit K. Raj, of the Fiji Island Revenue and Customs Authority (FIRCA).

The primary role of the Tax Agents Registration Board is to administer the tax agent registration requirements as contained in Part IV of the Tax Administration Decree No. 50 of 2009. The Board is also responsible for determining the suitability of applicants to be registered as tax agents, dealing with complaints about tax agents and ensuring that proper standards are maintained across the tax agent profession.

Tax agents play an important role in the administration of the taxation system. The regulation of tax agents is aimed at protecting the public and ensuring that persons who charge a fee for providing taxation related services have appropriate knowledge of the Fiji income tax law, relevant accounting principles, and are otherwise fit and proper persons to be registered as tax agents.

## Registration of tax agents

The process of registration as a tax agent requires the new applicant to complete an application Form and attach with it certified copies of relevant documents on academic qualification, experience and other information necessary for the processing of the application. This is accompanied by a fee of **FJ\$460.00 VIP**. The minimum qualification requirement for registration is a **Bachelor of Arts Degree - major in Accounting & Financial Management** from a recognized university with **Fiji Tax Law** course and also a **Chartered Accountant membership with the Fiji Institute of Accountants**. Individuals who meet the criteria should have a

satisfactory tax affairs record with FIRCA both in terms of lodgments of income tax returns and a nil tax account.

**Renewal** of registration is determined after the Board is satisfied that the tax agent has maintained a satisfactory tax account with FIRCA and is fit and proper person to continue as a tax agent. A fee of **FJ\$230.00 VIP** is charged for renewals.

### **New tax agents**

- are to complete a new application form and submit with the following:
  - two current character reference.
  - documentary evidence of academic qualifications.
  - documentary evidence of professional qualifications.
  - a registration fees of **FJ\$460.00 VIP**.
  - two passport size photos.
  - birth certificate.
  - curriculum vitae.
- only individuals who possess a Bachelor of Arts Degree or a Bachelor of Business Studies majoring in Accounting & Financial Management with Fiji Tax Law course and a Chartered Accountant membership Certificate with the [Fiji Institute of Accountants](#) will be allowed to register.
- the Fiji Integrated Tax System (FITS) shall bar the registration for the individuals whose personal tax affairs are not in a satisfactory state (**i.e. outstanding personal tax returns and unpaid tax and VAT arrears**).
- applicants with outstanding returns and unpaid taxes should settle their dues first before submitting your application. Should an individual be unemployed for a particular year, this needs to be explained in writing in regards to lodgment of return of income.
- old character references and membership certificates with overseas accounting bodies will not be accepted.
- applicants should be registered using their personal names and Tax Identification Number (TIN).
- tax agents who had been deregistered in past and wish to be re-instated should reapply for registration, provided they meet the new criteria. Applications from those who **do not** meet the new criteria (qualification requirements) will not be accepted. If they do meet the new criteria, they can still use their old tax agent number for registration purposes.

## Continuing tax agents

- registration fees of **FJ\$230.00 VIP** should be paid **within 21 days** after the expiry date of the certificate of registration ie: by 21<sup>st</sup> January the following Year.
- all returns should be up to date.
- all outstanding taxes and penalties should be made on due dates.
- a copy of the receipt should be attached to the application which should be forwarded to the TARB Secretary.
- tax agents are required to register under business, VAT and PAYE.
- it is important that a proper scrutiny of the application is done before registering an individual as a tax agent.
- search will be conducted on every individual applying as to ascertain the validity of information provided, this will also be extended further to Police and Official Receiver's Office for confirmation on personal conduct.
- tax agents to provide the following information:
  - actual location of the tax agents office include.
  - building name, lot number, street name block number and towns/city.
  - postal address.
  - official telephone & fax numbers.
  - professional membership.
  - residency status.
  - residential address [block number & street address].
  - residential telephone number and
  - e-mail address.