



## **TAX AGENTS' REGISTRATION BOARD**

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### **REGISTRATION OF TAX AGENTS**

#### **A. New Tax Agents**

- ◆ Are to complete a new application form and submit with it the following;
  - Two current character reference
  - Documentary evidence of academic qualifications
  - Documentary evidence of professional qualifications
  - A registration fees of **\$61.88**
  - Two passport size photos
  - Birth certificate
  - Curriculum Vitae
  
- ◆ Must possess a Bachelor or Arts Degree or a Bachelor of Business Studies majoring in Accounting, hold membership with the Fiji Institute of Accountants, and also be issued a **CPP** (certificate of public practice) certificate, by the FIA.
  
- ◆ The FITS system shall bar the registration for the individuals whose personal tax affairs are not in satisfactory state. (i.e. outstanding personal tax returns and unpaid tax 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
  
- ◆ 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.

## **B. Continuing Tax Agents**

- ◆ Payment of 2007 registration fees of **\$45.00** Fees received from Tax Agents pertain to their 2007 **Tax Agent Registration** and this should be mentioned on the receipt issued to them
- ◆ Lodgment of all outstanding returns up to year 2006.
- ◆ Payment of all outstanding taxes and penalties under your name
- ◆ A copy of the receipt should be attached to the application which should be forwarded to the Secretary
- ◆ Tax Agents are required to register under Form B – Business Returns
- ◆ Tax types that tax agents are registered on.
- ◆ 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;
  - i) Actual location of the tax agents office include [Building name, Lot number, Street name Block number and Towns/City],
  - ii) Postal Address,
  - iii) Official Telephone number & Fax number,
  - iv) Professional membership,
  - v) Status of Residency,
  - vi) Residential Address [Block Number & Street Address],
  - vii) Residential telephone number and,
  - viii) E-mail address.

***Secretary – Tax Agents Registration Board***