

## Income Tax Act. Cap. 201

### PART VIIA – REGISTRATION OF TAX AGENTS<sup>1</sup>

*<sup>1</sup> Part VIIA inserted by §6 Act 23/ 1979 WEF 1st May 1980 [LN 82/1980]. See also Tax Agents (Registration) Regulations LN 83/1980; Tax Agents (Registration) Regulations (Amendment) Regulation, 1991 LN 10/1992*

#### *Interpretation*

**54A.1** In this Part, unless the context otherwise requires:—

“application” means an application to the Board under this Part;

“Board” means the Tax Agents’ Board constituted under section **54B**;

“person” means a natural person;

“tax agent” means any person registered as a tax agent under this Part.

<sup>1</sup> Inserted by §6 Act 23/ 1979 WEF 1st May 1980 [LN 82/1980]

#### *Tax Agents’ Board*

**54B.1**—(1) There is hereby constituted the Tax Agents’ Board consisting of 3 members who shall be:—

(a) the Auditor-General, who shall be Chairman of the Board;

(b) a member of the Fiji Institute of Accountants nominated by the Council of that Institute; and

(c) a person with accounting knowledge and experience nominated by the Minister.

(2) A member of the Board shall be paid such expenses as the Minister may direct.

<sup>1</sup> Inserted by §6 Act 23/1979 WEF 1st May 1980 [LN 82/1980]

#### *Proceedings of the Board*

**54C.1** At all meetings of the Board, a quorum shall be 2 members and all questions shall be decided by a majority of them, the Chairman having a casting and a deliberative vote. In the absence of the Auditor-General, the member nominated by the Minister shall be Chairman.

<sup>1</sup> Inserted by §6 Act 23/1979 WEF 1st May 1980 [LN 82/1980]

#### *Protection of members*

**54D.1** No member of the Board shall be liable to any action or suit for any act done or omitted to be done in the *bona fide* execution of his duties under this Part.

<sup>1</sup> Inserted by §6 Act 23/1979 WEF 1st May 1980 [LN 82/1980]

#### *Power to require attendance of witnesses, etc.*

**54E.1** For the purposes of carrying out its powers, duties and functions under this Part, the Board shall, subject to the provisions of section **4**{*official secrecy*} of this Act, have the same

powers and authority to summon witnesses and to admit and receive evidence as are

conferred upon the commissioners of a Commission of Inquiry by section **9** of the Commissions of Inquiry Act<sup>2</sup> and the provisions of sections **14 and 17** of that Act shall apply *mutatis mutandis* in relation to the powers and authority vested in the Board under this Part.

<sup>1</sup> Inserted by §6 Act 23/1979 WEF 1st May 1980 [LN 82/1980]

<sup>2</sup> Cap. 47

*Registration of tax agents*

**54F.1—**(1) Any person desiring to be registered as a tax agent for the purposes of this Act may make application to the Board for registration.

(2) Each application to the Board for registration as a tax agent shall be accompanied by the prescribed fee.

(3) Registration as a tax agent, if granted by the Board, shall be valid for a period of up to and including the thirty-first day of December of the year in which the application was granted.

(4) Any registered person who, upon the expiry of his registration, wishes to be registered for the following year shall submit his application, together with the prescribed fee, for registration to the Board within twenty-one days of the date of expiry of his registration, failing which his registration shall be deemed to be cancelled.

(5) Subject to subsection (6), if an applicant satisfies the Board that he is a fit and proper person to prepare income tax returns and transact business on behalf of taxpayers in income tax matters he shall be entitled to registration as a tax agent.

(6) If an applicant for registration does not possess an academic qualification acceptable to the Board, the Board may request the Fiji Institute of Accountants<sup>2</sup> to conduct on its behalf an examination to determine whether the applicant's knowledge of accounting and of income tax law and practice is sufficient to entitle him to registration.

<sup>1</sup> Inserted by §6 Act 23/1979 WEF 1st May 1980 [LN 82/1980]; substituted by §3 Decree 54/1991 WEF 1st January 1991  
– previously read:

“ (1) Any person desiring to be registered as a tax agent may make application to the Board for registration and every such application shall be accompanied by the prescribed fee.

(2) Subject to subsection (3), if an applicant satisfies the Board that he is a fit and proper person to prepare income tax returns and transact business on behalf of taxpayers in income tax matters he shall be entitled to registration as a tax agent.

(3) If an applicant for registration does not possess an academic qualification acceptable to the Board, the Board may request the Fiji Institute of Accountants to conduct on its behalf an examination to determine whether the applicant's knowledge of accounting and of income tax law and practice is sufficient to entitle him to registration.”

<sup>2</sup> Governed by Cap. 259

*Cancellation of registration*

**54G.1—**(1) The Board may cancel the registration of any tax agent upon being satisfied that—

(a) any return to the Commissioner which has been prepared by the tax agent is false in any material particular, unless he establishes to the satisfaction of the Board that the false statement was not wilfully or negligently made;

(b) the tax agent has become bankrupt;

(c) the tax agent has ceased to carry on business as a tax agent;

(d) the tax agent has failed to maintain his personal tax affairs in a satisfactory state;

(e) for any other reason, the tax agent has ceased to be a fit and proper person to remain registered.

(2) The cancellation of a registration under this section shall not take effect in any case until the expiration of 60 days from the date of notification of the decision of the Board and, if, within that period, the person affected gives notice of his intention to appeal against the decision, shall not take effect until and unless the cancellation is

confirmed by the Minister.

<sup>1</sup> Inserted by §6 Act 23/1979 WEF 1st May 1980 [LN 82/1980]

*Appeals*

**54H.1**—(1) Any person whose application for registration under *section 54F* is refused or whose registration is cancelled under *section 54G* may, within 60 days of notification to him of such refusal or cancellation, appeal to the Minister.

(2) Any appeal under subsection (1) shall be in writing and, after considering the appeal, the Minister may confirm or reverse the decision of the Board.

<sup>1</sup> Inserted by §6 Act 23/1979 WEF 1st May 1980 [LN 82/1980]

*Only tax agents to accept fees*

**54J.1**—(1) No person other than a tax agent shall demand or receive any fee for or in relation to:—

- (a) the preparation of any return to the Commissioner;
- (b) any objection to any assessment;

(c) the transaction of any business on behalf of any person in respect of any of that person's rights or obligations under this Act.

(2) This section shall not apply to any barrister and solicitor<sup>2</sup> performing legal work in connection with income tax matters.

<sup>1</sup> Inserted by §6 Act 23/1979 WEF 1st May 1980 [LN 82/1980]

<sup>2</sup> Termed "*legal practitioner*" by Legal Practitioners Act 1997 Act 19/1997

*Advertising*

**54K.1** No person other than a registered tax agent shall represent himself to be a tax agent or indicate that, for reward, he will offer assistance to any person in respect of that person's rights or obligations under this Act.

<sup>1</sup> Inserted by §6 Act 23/ 1979 WEF date notified by Minister in *Gazette*