

Fiji Revenue And Customs Authority: Tax And You

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We all come from different education backgrounds and not all of us possess knowledge about taxation.

While some of us know how much we are paying based on our annual salary, not everyone knows how to calculate the tax to be paid.

It is totally understandable and this is nothing to be ashamed of.

After all, we all know our areas of expertise better and it is not compulsory to calculate our own taxes.

But to make our lives easier, this is why there are tax agents who are appointed on behalf of a client to deal with the Fiji Revenue and Customs Authority.

These tax agents specialise in the field of taxation and ensure their clients understand and are compliant with our taxation laws.

This week in our Tax & You, we question Fiji Revenue and Customs Authority chief executive, Jitoko Tikolevu, on tax agents so we get to better understand who these people are.

Let's get to know a tax agent's role in our lives:

Who is a Tax Agent?

A tax agent is a person appointed to act on behalf of their client when dealing with FRCA on any tax related matters.

The tax agent primary role is to ensure that clients are fully aware of their rights and obligations and are compliant with the tax laws of Fiji.

It is the mandatory duty of a tax agent to work in the best interest for the compliance of tax laws for their clients.

Tax agents should always maintain the ethical and professional standards when liaising with clients or any of the Officer of FRCA.

What are the responsibilities of a Tax Agent?

Tax agents are required to perform following responsibilities:

- Provide quality tax advice to their clients
- Prepare and lodge income tax returns for their clients according to the mandatory due dates for the tax returns
- Request for extension of time to lodge income tax return for specific clients under the Tax Agents Lodgement Programme (TALP)
- Follow up on the tax assessments and refunds for their clients
- Object any tax assessment with approval from the client according to mandatory procedures of objection
- Provide assistance to auditors such as required information when their clients are being audited
- Assist clients by providing professional advice to settle their tax arrears within the reasonable time frame
- Tax agents must always relay all the information to their clients provided to them by FRCA in relation to their clients
- Tax agent must update their clients on changes in the tax laws

What are the requirements for registering as a Tax Agent?

An individual applying for tax agent must fulfill the following requirements to become a tax agent:

- Have either Bachelor of Arts or Bachelor of Commerce or Business Degree in Accounting & Financial Management
- Successfully completed Taxation Law Unit from any of the recognised institute by FIA
- Has a minimum of 15 years' experience in taxation in Fiji
- Have no outstanding tax returns and tax debts with FRCA.

Is there a governing body that administers the registration of tax agents?

- The Tax Agents Registration Board (TARB) is an independent body established to register and regulate the work of tax agents in Fiji.
- The Board is 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.

Under what circumstances does the TARB cancel the registration of a Tax Agent?

TARB will cancel the registration of the tax agent on the following grounds:

- A tax agent intentionally prepares and files a tax return to FRCA in which false information is been disclosed with a material effect
- A tax agent has committed an offence under the tax law, liable for significant amount penalties or convicted for an offence under the tax law
- Tax agent fails to update his personal tax returns and pay his tax dues within a reasonable time
- Tax agent is been audited and audit report relays that tax agent is a non-compliant taxpayer
- A tax agent becomes an discharged bankrupt
- A tax agent dies
- There is any reason to justify that tax agent ceased to be a fit and proper person to remain registered as a tax agent.
- TARB will give due notice to tax agent on the cancellation of the registration and the reasons.

How about those that are not tax agents but assist businesses through advice and are paid?

Under the tax law only tax agents are allowed to charge for their services. Where a non-registered tax agent charges for their services, we will impose a charge on the unregistered tax agent and will not allow the payments as an expense claim to the client.

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