



FIJI REVENUE AND CUSTOMS SERVICE

Fit and Proper Self-Assessment Checklist for Tax Agent

Instructions for the Applicant: This checklist is a mandatory part of your application. Please answer every question honestly and accurately by ticking either the "Yes" or "No" box. This self-assessment helps the Tax Agents' Board evaluate your suitability against the established "Fit and Proper" criteria.

Ensure all required supporting documents are attached to your application as indicated in the checklist.

Applicant Details:

- **Full Name:**
- **Residential Address:**
.....
- **Status in Fiji:** Fiji Citizen ☐ Resident of Fiji ☐ Non-resident ☐

Section 1: Reputation and Character

Question	Yes No	
1.1 Have you attached three (3) individual reference letters from your current and/or past employers?	☐	☐
1.2 Have you attached a current Tax Compliance Certificate?	☐	☐
1.3 Have you attached a Police Clearance that is no more than three months old?	☐	☐
1.4 In the last three (3) years, have you had the status of an undischarged bankrupt?	☐	☐

1.5 In the last three (3) years, have you been convicted of an offence involving fraud or dishonesty? ☐ ☐

1.6 In the last three (3) years, have you been convicted of a serious taxation offence? ☐ ☐

1.7 In the last three (3) years, have you been sentenced to or served a term of imprisonment, in whole or in part? ☐ ☐

1.8 In the last three (3) years, have you been penalized for unethical conduct or behavior? ☐ ☐

If you answered YES to questions 1.4, 1.5, 1.6, 1.7, or 1.8, you must provide additional details and evidence of actions taken.

Section 2: Education, Qualifications, and Experience

Question	Yes	No
2.1 Have you attached your Curriculum Vitae (CV)?	☐	☐
2.2 Does your CV include certified copies of your professional qualification certificates?	☐	☐
2.3 Does your CV include proof of your membership as a Chartered Accountant with FICA or an equivalent recognized accounting body, including certified copies of certificates?	☐	☐
2.4 Does your CV detail your current position with key duties and responsibilities (if employed)?	☐	☐
2.5 Does your CV detail your past three (3) previous positions held with key duties and responsibilities?	☐	☐
2.6 Have you attached evidence of completing 10 hours of Continuing Professional Development (CPD)?	☐	☐
2.7 Do you consent to us contacting HR from your current and three previous employers to verify your roles and time of employment.	☐	☐

2.8 If you are currently in paid employment, have you attached a letter from your employer supporting your application? ☐ ☐

Section 3: Adherence to the Tax Agents' Code of Conduct 2018

Question	Yes No	
3.1 Do you commit to acting honestly and with integrity in all your professional affairs?	☐	☐
3.2 Do you commit to complying with all tax laws in the conduct of your personal and professional affairs?	☐	☐
3.3 Do you understand your obligation to act lawfully and in the best interests of your clients?	☐	☐
3.4 Do you commit to ensuring that any service you provide is done competently and with reasonable care?	☐	☐
3.5 Do you understand that you are responsible and accountable for any service provided by you or on your behalf?	☐	☐
3.6 Do you commit to maintaining knowledge and skills relevant to the services you provide?	☐	☐
3.7 Do you commit to taking reasonable care to ascertain your client's state of affairs?	☐	☐
3.8 Do you commit to taking reasonable care to ensure tax laws are applied correctly for your clients?	☐	☐
3.9 Do you commit to not knowingly obstructing or advising clients on how to evade the administration of tax laws?	☐	☐
3.10 Do you commit to advising your clients of their rights and compliance obligations under the tax laws?	☐	☐
3.11 Do you commit to responding to requests from the Tax Agents' Board in a timely and responsible manner?	☐	☐

3.12 Have you attached a statutory declaration confirming you have read the Tax Agent Code of Conduct 2018 and will abide by it if your application is successful? ☐ ☐

Section 4: Professional and Personal Conduct

Question	Yes	No
4.1 Do you understand that your personal and professional conduct, both online and offline, can impact on your fitness to be a registered tax agent?	☐	☐

Section 5: Consent and Declaration

Question	Yes	No
5.1 Do you agree and consent that the information provided can be used for verification with third parties by FRCS?	☐	☐

Declaration:

I, (Applicant's name), hereby declare that all the information provided in this application and self-assessment checklist is true and correct.

Signature of Applicant:

Date: