STANDARD INTERPRETATION GUIDELINE 2026-03

TAX ADMINISTRATION ACT 2009 – REGISTRATION OF TAX AGENTS

This Standard Interpretation Guideline ("SIG") sets out Fiji Revenue and Customs Service's ("FRCS") policy and operational practice in relation to section 113 of the Tax Administration Act 2009 (TAA).

It is issued with the authority of the Chief Executive Officer ("CEO") of FRCS.

Legislative references in this SIG are to the Tax Administration Act 2009 (unless otherwise stated).

This SIG is in effect from 1 January 2026 and may need to be reviewed in the event of any relevant legislative amendments.

CONTENT

PURPOSE

1. This SIG provides guidance on the registration of tax agents under the Tax Administration Act 2009 (TAA), which is administered by the Tax Agents' Board.

2. The SIG includes the 2025-2026 National Budget amendments, which have been effected through the Tax Administration (Budget Amendment) Act 2025 (Act No. 8 of 2025).

INTRODUCTION

3. The Tax Agents' Board (Board)[1] regulates the registration of tax agents in Fiji. The Board is responsible for ensuring that new applicants meet the qualification requirements for registration and that all tax agents conduct their business in a professional manner.

4. Regulation is necessary as only registered tax agents can represent themselves as tax agents or charge fees for their services[2].

5. Changes to the registration process introduced as part of the 2023-2024 National Budget are explained as follows in the Tax Administration Act Amendment Bill[3] -

   "Clause 7 of the Bill amends section 113 of the Act to allow the Tax Agents' Board ('Board') to set the necessary fees for an application made as well as the minimum requirements or standards for the Board to refer to when assessing an application for a person to be registered as a tax agent.
   Clause 7 of the Bill also provides that the Board must verify an application, and this includes verification of references, qualification and any other verification that the Board thinks fit in order to assess the application".

6. The amendments include the following -
   - the Board can determine the amount of fees to charge;
   - the minimum-qualification requirement for new tax agent registration is "chartered accountant" (CA) and membership of the Fiji Institute of Chartered Accountants (FICA) or an equivalent recognized body;
   - the Board may set standards for determining whether an applicant is a fit and proper person; and
   - the Board is required to verify personal information provided by new applicants.

7. Changes to the registration process for tax agents that are not CAs were introduced as part of the 2025-2026 National Budget. They must complete at least 10 hours of continuing professional development.

8. The examples used throughout this SIG are merely illustrative. They do not cover the infinite number of factual scenarios that may arise. The relevant legislative provisions must be considered and applied to each case on its particular facts. That is, conclusions should not be drawn by determining whether the facts of a particulars case may be analogous with particular examples, but rather on the basis of applying the correct tests established by the law

9. The full text of the legislative provisions is contained in the Appendix.

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[1] Tax Agents' Board established under section 110 TAA
[2] Section 113 TAA
[3] TAA Amendment Bill 4/2023

LEGISLATIVE ANALYSIS

10. The provisions for registration of tax agents are covered in Section 113 TAA.

Registration

11. Any individual can apply for registration as a tax agent.[4]

12. Application is made in the approved electronic form through the FRCS Taxpayer Online Service (TPOS). A fee is payable for both new applications and annual renewal of registration. Fees must be paid before applications are processed.[5]

13. Interested individuals can consult the Board Secretariat for information on his/her compliance status and the qualification requirement before applying.

New Applications

14. With effect from 1 August 2023, the Board must consider whether a new applicant -
    (1) is a 'fit and proper person' to represent taxpayers; and
    (2) is either -
        (a) a CA and member of the FICA; or
        (b) has an equivalent level of membership of a recognised accounting body or association[6].

Fit and proper person

15. The term 'fit and proper person' is not defined in the TAA; however, the Board may use the Tax Agents' Code of Conduct as a guide in decision making.[7]

16. Examples of possible scenarios are given in the following paragraphs.

17. Example 1 – person's tax affairs not up to date

Mere is a CA of the FICA and also an employee in an accounting firm for over 10 years. She applied for registration as a tax agent in August 2023. A background check shows that Mere owes a substantial amount of tax and has an existing time to pay arrangement with FRCS. When a person cannot pay their own tax on time, this is identified as a risk. However, if the Board is satisfied that Mere is complying with the tax instalment plan, the risk is reduced and tax agent registration may be allowed.

18. Example 2 – person charged with a criminal or civil offence

Tom is a CA of the FICA and has been working in various accounting firms for over 15 years. He applied for tax agent registration on 14 September 2023. A background check showed that Tom was fired by his last employer, in 2022 and soon after was prosecuted and found guilty.

[4] Section 113 (1) TAA
[5] Section 113 (2) TAA
[6] Section 113 (3) TAA
[7] Section 113 (4) TAA and Subsidiary Legislation – Tax Agents' Code of Conduct 2018 (LN 82/2018 – 26/10/2018)

The Board will first consider the seriousness of the offence and whether in relation to tax agent services, the person is a fit and proper person to represent taxpayers ; and notify the person of a decision to refuse his application. If Tom's application is refused, he can appeal the decision within the given time frame. (Refer to Paragraph 19 below)

19. The Board will also consider complaints from FRCS or taxpayers on issues such as, but not limited to:
    - dishonest behavior;
    - breaches of client confidentiality;
    - serious performance issues; and
    - repeated performance issues.

20. A decision not to allow registration will be communicated in writing:
    i. the Board must notify the applicant of the time frame (30 days) to appeal to the Tax Tribunal;[8]
    ii. on appeal to the Tax Tribunal, the applicant must inform the Board within 5 days of lodging the appeal notice.[9]

21. Example 3 – Filing a notice of appeal

Same details as in Example 2. In accordance with section 113 (5) the Board notifies Tom of the decision to refuse his application. The notice is dated 23 October 2023 and specifies that Tom has 30 days to appeal to the Tax Tribunal. This means that his appeal must be lodged by 22 November 2023. If Tom files a notice of appeal on 21 November 2023, he must serve a copy of the application to the Board by 26 November 2023.

Qualifications for registration

22. An applicant must either:
    a) be a CA and member of the FICA; or
    b) be a CA and have an equivalent level of membership in a recognized accounting body or association.

23. The Board is required to verify an applicant's qualifications, references or any other matter deemed necessary.

24. Example 4 – Application from a CA with FICA membership

Ben applied for tax agent registration on 10 September 2023. He is a graduate of AB University and holds a Bachelor of Arts degree in Financial Management. He is also a CA and member of the FICA. Will he qualify for tax agent registration?

[8] Section 113 (5) TAA
[9] Section 113 (6) TAA

Board's position –
For new applications the Board is required to conduct background checks to verify the personal information provided by new applicants and to also consider if he/she is a fit and proper person to represent taxpayers

Ben qualifies for tax agent registration if the Board is satisfied that he is a fit and proper person to represent taxpayers.

25. Example 5 – Application from an accountant with FICA membership

Ram applied for tax agent registration on 10 September 2023. He holds a Bachelor of Arts degree in Financial Management and is a member of the FICA. He has also been employed in an accounting firm for the past 12 years.

Will he qualify for tax agent registration?

Board's Position –
No, Ram does not qualify for tax agent registration. Although he is a member of the FICA and currently pursuing further studies, he is not a CA.

26. An applicant also qualifies for tax agent registration if he/she has an equivalent level of membership in a recognized accounting body or association.

27. Example 6 – Application from a CA with membership in a recognized body or association.

Don applied for tax agent registration on 10 September 2023. He is a graduate of the Australian ABC University and holds a Bachelor of Arts degree in Financial Management. He is also a chartered accountant of the West Institute of Chartered Accountants in Australia, a body recognized by the Board.

Will he qualify for tax agent registration?

Board's Position –
Yes , since Don is a CA of an overseas institution he qualifies for tax agent registration if the Board is satisfied that he is a fit and proper person to represent taxpayers.

28. The new qualification requirements do not apply to existing tax agents provided they maintain membership and pay the annual renewal fee on time.[10]

29. Example 7 – Application from a former tax agent

Jim applied for tax agent registration on 10 September 2023. He had been a registered tax agent from 1989 to 2020. His services are limited to filing returns for small business clients. He does not have any academic qualifications but had passed the tax agent exam set by the Fiji Institute of Accountants in 1989.

Will he qualify for tax agent registration?

[10] Republic of Fiji Economic and Fiscal Update Supplement to the 2023-2024 Budget Address; p57

Board's Position –
No. Jim is not a CA and the annual license was not paid for the tax years 2021, 2022 and 2023. Registration as a tax agent ended on 31 December 2020.

Application and renewal fees

30. The approved fees for applications and renewals will be determined by the Board.

31. The rates with effect from 1 January 2024 are as follows:

Particulars	Fees (VAT inclusive)
New Applications	$500
Renewals	$350

Renewal of fees due date

32. Tax agent registration is valid for a period of one year or less, from the commencement date (1 January or later date) and ending on 31 December of the year in which registration is granted. [11]

33. Existing tax agents that wish to renew their registration for the following year must:
    - apply to the Board in the approved form with the prescribed fees within 21 consecutive days of the expiry date (31st December).[12]

34. From 1 January 2026, tax agents must complete at least 10 hours of Continuing Professional Development (CPD) as part of the registration requirement.[13]

35. For tax agents that are members of the FICA or have equivalent level of membership in a recognized accounting body or association, proof of CPD is not required.[14]

36. The tax agent's registration ends if the renewal application, required hours of continuing professional development and fees is not filed and paid by the due date.

37. As the period of tax agent registration ends on 31 December each year, application for renewal must be submitted by 31 December.

38. Application for renewal of registration for 2027 will have to be submitted to the Board by 31 December 2026 and where applicable, proof of completion of the CPD.

39. Example 9 - Renewal application by existing tax agent

i) Bob is an existing tax agent. His tax agent services include filing returns on TPOS on behalf of small business clients. Bob is not a CA however has been a tax agent for several years. His tax agent license is up for renewal for 2026, what are the conditions he has to meet?

[11] Section 113 (7) TAA
[12] Section 113 (8) TAA
[13] Section 113(8)(b) -Tax Administration (Budget Amendment) Act No. 8 of 2025
[14] Section 113(9) -Tax Administration (Budget Amendment) Act No. 8 of 2025

Board's Position –
The tax agent registration period ends on 31 December each year therefore, Bob has to apply for renewal and pay renewal fees by 31 December 2025.

ii) When renewing his license for 2027, what will be the new condition?

Board's Position –
Since Bob is not a CA, he must complete at least 10 hours of CPD during the tax year 2026. He must submit proof of CPD completion with his application for 2027 and pay the renewal fees by 31 December 2026.

(ii) Early application for renewal is necessary to enable the Board to complete tax compliance checks and other processing activities by 31 December each year.

(iii) For further information and clarification about this SIG, please email us at tipu@frcs.org.fj

APPENDIX 1: LEGISLATION

[Section 113] Registration of Tax Agents

(1) A natural person may apply to the Board for registration as a tax agent.

(2) An application for registration as a tax agent under subsection (1) must be in the approved form and accompanied by the approved fee; and

(3) A new applicant under this section who satisfies the Board that he or she—

(a) is a fit and proper person to prepare tax returns and transact business under tax laws on behalf of taxpayers; and

(b) is a chartered accountant (CA) of the Fiji Institute of Chartered Accountants; or

(c) has an equivalent level of membership of a recognised accounting body or association,
is entitled to be registered as a tax agent.

(4) The Board may set minimum requirements of standards for the purpose of determining whether an applicant is a fit and proper person for the purposes of subsection (3).

(4A) The Board must, verify an application made under subsection (1), including the applicant's references, qualifications and any other verification as the Board deems necessary.

(5) The Board must provide an applicant under subsection (1) with notice, in writing, of its decision on the application.

(6) An applicant dissatisfied with a decision on an application registration as a tax agent can challenge the decision only under section 82.

(7) Registration as a tax agent is valid for a period commencing on the date of registration and ending on 31 December of the year in which registration is granted.

(8) A registered tax agent who, upon expiry of the tax agent's registration, wishes to be registered for the following year, must within 21 consecutive days of the date of expiry of the tax agent's registration, submit the following to the Board -

(a) an application for registration in the approved form accompanied by the approved fee; and

(b) documentary evidence of having completed not less than 10 hours of continuing professional development.

[section 113 (8) replaced by Act 8 of 2025 clause 11, effective 1 January 2026]

(9) Subsection (8)*(b)* does not apply to a tax agent who at the time of making an application under subsection (8) is a member of the Fiji Institute of Chartered Accountants or has an equivalent level of membership of a recognised accounting body or association.

[section 113 (9) inserted by Act 8 of 2025 clause 11, effective 1 January 2026]

APPENDIX 2: Tax Agents Code of Conduct

SUBSIDIARY LEGISLATION
Tax Agents' Code of Conduct 2018

In exercise of the powers conferred on the Tax Agents' Board by section 112(4) of the Tax Administration Act 2009, the Tax Agents' Board hereby makes this Code of Conduct—

1) A tax agent must act honestly and with integrity.
2) A tax agent must comply with the tax laws in the conduct of his or her personal and professional affairs.
3) Where a tax agent receives money or other property from or on behalf of a client and holds the money or other property in trust, the tax agent must account to his or her client for the money or other property.
4) A tax agent must act lawfully and in the best interests of his or her client.
5) A tax agent must have in place adequate arrangements, policies and procedures for the management of conflicts of interest that may arise in relation to the activities that the tax agent undertakes in his or her capacity as a tax agent.
6) A tax agent must not disclose any information relating to his or her client's affairs to a third party without his or her client's permission, unless it is necessary to do so for the purposes of producing a document or giving evidence to a court in the course of civil or criminal proceedings or proceedings under the tax laws or any other written law.
7) A tax agent must ensure that any service provided by the tax agent, or that is provided on behalf of the tax agent, is provided competently with reasonable care. The responsibility and accountability for any service provided by a tax agent lies with the tax agent.
8) A tax agent must maintain knowledge and skills relevant to the services that the tax agent provides.
9) A tax agent must take reasonable care in ascertaining his or her client's state of affairs, to the extent that ascertaining the state of those affairs is relevant to a statement that the tax agent is making or a service that the tax agent is providing on behalf of his or her client.
10) A tax agent must take reasonable care to ensure that the tax laws are applied correctly to the circumstances in relation to which the tax agent is providing advice to his or her client and any material issues must be explicitly included as notes or written advice to the client.
11) A tax agent must not knowingly obstruct or advise his or her client on how to evade the proper administration of the tax laws.
12) A tax agent must advise his or her client of the client's rights and compliance obligations under the tax laws.
13) A tax agent may maintain professional indemnity insurance.
14) A tax agent must respond to requests and directions from the Tax Agents' Board in a timely, responsible and reasonable manner.

APPENDIX 3: FICA Recognised Accounting Bodies

The only recognised body in Fiji is the FICA which is set up under the Fiji Institute of Chartered Accountants Act 2021 to provide for the registration of accountants and regulate the accountancy practice in Fiji.

The Fiji Institute of Chartered Accountants "recognises" the following 8 overseas accounting bodies and may consider admitting people to FICA membership who are current members in good standing of those accounting bodies. However, such admissions will only be to membership at the equivalent level to the membership held in the overseas accounting body and will be dependent in most cases, on evidence that the applicant has made plans to reside and work in Fiji or the neighbouring Pacific Islands.

1. The Certified Practising Accountants of Australia
2. The Institute of Chartered Accountants of India
3. The Hong Kong Institute of Certified Public Accountants
4. The Institute of Chartered Accountants in Ireland
5. The Chartered Accountants of Australia and New Zealand
6. The Institute of Chartered Accountants of Scotland
7. The Institute of Chartered Accountants in England and Wales
8. The Institute of Chartered Accountants of Sri Lanka

Source: https://fica.org.fj/members/how-to-become-a-member/

APPENDIX 4: Extract from Republic of Fiji Economic and Fiscal Update Supplement to the 2023-2024 Budget Address

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CHAPTER 8: 2023-2024 TAX POLICY MEASURES

Part 1 – Direct Tax Measures

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(ii) Tax Administration Act (TAA)

Policy	Description
1. Tax Agents Board (TAB)	➢ To ensure tax agents' ongoing professional development, the qualifying criteria for a new tax agents license, TAA will be amended to include the following: • The applicant must be a chartered accountant (CA) of the Fiji Institute of Chartered Accountants (FICA) or • Hold membership of a similar recognized body. • The new criteria will not apply to existing tax agents. ➢ TAB will be empowered to conduct verification such as additional reference checks, qualification or any other verification deemed necessary. ➢ The fees for applications and renewals of Tax Agents license will be increased which will come into effect from 01 January 2024. The new rates are as follows: a. New applications: \$436 to \$500 b. Renewals: \$218 to \$350 ➢ The term "Prescribed fee" will be removed and replaced with "Approved fee." which would allow TAB to set the fees.

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