

Tax Agent Registration Application - Instructions for Completion

Inland Revenue Division

When to use this form:

This form is used by a person to apply for registration with IRD as a tax agent.

- From 1 January 2023 a person must not accept a payment for preparing tax returns, objections or provide other tax services unless they are registered with the IRD as a tax agent.
- A person must be a member of the Institute of Solomon Islands Accountants (ISIA) to apply for registration as a tax agent.
- Lawyers do not need to register as a tax agent to provide paid tax services for their clients

TIN	Your individual Tax Identification Number (TIN). You must have a TIN to be a tax agent. IF you don't have a TIN complete the "Application for TIN – Individual" form.
Name	Your first, middle and surname
Sex (Gender)	Tick one box
Contact details – mailing address	Mailing address or PO Box, work phone and work email
Contact details - residence	Residential address, private phone and email

Eligibility questions

Q1	Type of business	Tick one box. If you will operate as a partner or company officer, please provide the name and TIN of the partnership or company, if it has already been established.
Q2	Insolvency	Tick Yes or No. Note that insolvent people cannot be registered as tax agents. This covers people who are subject to a receiving order under the Bankruptcy Act, or are an adjudicated bankrupt under that Act, or are an undischarged bankrupt in a foreign jurisdiction.
Q3	Government employees	Tick Yes or No. Note that a government employee or office holder cannot be registered as a tax agent.
Q4	Criminal record	Tick Yes or No. If you have ever been convicted of an offence against a tax or customs law, or any serious offence, in any country, you cannot be registered as a tax agent. Note "serious" means an offence where the maximum penalty is \$20,000 and/or 12 months prison.
Q5	Knowledge of tax laws	Tick Yes or No. If you do you have a good knowledge of the tax laws, you cannot be registered as a tax agent.
Q6	Years of experience	Note: You must be a member of the Institute of Solomon Islands Accountants (ISIA), as a CPA or bookkeeper, to be registered as a tax agent.

Q7	Qualifications	List your professional qualifications and attach a copy of them or your academic record.
Q8	Years of experience	Advise the number of years have you worked in employment or a profession that required advising clients on tax matters (in the Solomon Islands or overseas)?
Q9	Your tax compliance	Tick Yes or No. All of your own tax lodgements, payments and other tax obligations – and that of any company/partnership operating the business – must be up to date before you can be registered as a tax agent.
Q10	Other information	Any other information for the Commissioner to consider in determining that you have a good knowledge of the tax laws?

Declaration

Sign and date the form and write your full name under the signature.

Schedule of Authorised Employees

In the schedule to the form, please list the names, addresses, relevant qualifications and experience of all your employees who will not be registering as tax agents in their own right, but who file returns, objections and otherwise act for a client, under your supervision.

If, as far as you are aware, the employees are not also employees of the government or are not office holders, are not insolvent, have no serious criminal history and are tax compliant, sign the declaration to this effect.

What to do with this form

Bring the completed form, with copies of attachments, to the IRD Taxpayer Service Centre in Honiara.

It may also be mailed to IRD at PO Box G9, Honiara, or emailed to:
taxeducationteam@mof.gov.sb