

IMPORTANT NOTICE FROM COMMISSIONER INLAND REVENUE TO REGISTERED CERTIFIED PRACTISING ACCOUNTANTS OR REGISTERED BOOK-KEEPERS OF INSTITUTE OF SOLOMON ISLANDS ACCOUNTANTS (ISIA) WHO WISH TO ACT AS TAX AGENTS.

The Commissioner of Inland Revenue wishes to remind registered certified practising accountants and registered book-keepers of Institute of Solomon Islands Accountants (ISIA) who wish to do tax work that, as from 1st January 2023, only persons registered by the Commissioner are permitted to act as Tax Agents and charge a fee or other remuneration, to:

- (a) prepare a tax return for a taxpayer;
- (b) prepare an objection on behalf of a taxpayer;
- (c) otherwise advise or act for a taxpayer in relation to that person's rights or obligations under a tax law.

For businesses, I would recommend that you do not use any person to do any of the above, unless they can prove to you that they are a registered tax agent by showing you their Tax Agent certificate or evidence they have applied to become one and their application is being processed.

For those members of ISIA who wish to do tax work, the Commissioner recommends that you apply to be registered, if you have not already done so, as the new Tax Administration Act 2022 provides that it is an offence for a person to perform tax work without being registered by the Commissioner. Such a person is liable to a maximum penalty of 20,000 penalty units or imprisonment for 12 months, or both.

A copy of the Tax Administration Act and application forms are available on our website <http://www.ird.gov.sb> as well as guides and forms and other documents explaining how to apply to be a registered tax agent.

If you are unsure of your obligations or would like any additional information, please contact the IRD Taxpayer Education Team on phone 21493 or email taxeducationteam@mof.gov.sb for assistance. If you have a legal query, please email our legal and policy team on legalandpolicyteam@mof.gov.sb.

Commissioner,
Inland Revenue