

## **The Code of Professional Conduct (Tax Agents)**

### **Honesty and Integrity**

- To act honestly and with integrity.
- To comply with all taxation laws in the conduct of your own personal taxation affairs.
- To account to your client for money and other property where:
  - you have received money or other property from or on behalf of a client; and
  - you hold the money or other property on trust.

### **Independence**

- To act lawfully in the best interest of your client.
- To have in place adequate arrangements for the management of conflicts of interest that may arise in relation to the activities that you undertake in the capacity of a registered tax agent.

### **Confidentiality**

- Unless there is a legal duty to do so, to not disclose any information relating to a client's affairs to a third party without your client's permission.

### **Competence**

- To ensure that you provide a service provided by you or on your behalf is competent.
- To maintain knowledge and skills relevant to the service that you provide.
- To take reasonable care in ascertaining a client's state of affairs, to the extent that ascertaining the state of those affairs is relevant to a statement that you are making or a thing that you are doing on behalf of your client.

- To take all reasonable steps to ensure that you apply the taxation laws correctly to the circumstances in relation to which you are providing advice to a client.

### **Other responsibilities**

- To not knowingly obstruct the proper administration of the taxation laws.
- To advise your client of their rights and obligations under the taxation laws that are materially related to the tax agent service that you are providing.
- To respond to requests and directions from the Board in a timely, responsible and reasonable manner.
- To attend formal Customs training sessions conducted by the Seychelles Revenue Commission or in the absence of attending the formal training session, be prepared to submit to an interview with the Seychelles Revenue Commission to demonstrate that they possess the relevant knowledge or experience that was intended to be obtained from the training session.
- To maintain a current license as prescribed by the Seychelles Licensing Authority.
- In the case of non Seychellois, to maintain a current work permit as prescribed by the Department of Immigration.
- To agree to have your name and business contact details added to a public register held by the TACAB
- To at all times prominently display at your place of business your certificate of registration as a Tax Agent

## **The Code of Professional Conduct (Customs Clearing Agents)**

### **Honesty and Integrity**

- To act honestly and with integrity.
- To comply with all taxation laws in the conduct of your own personal taxation affairs.
- To account to your client for money and other property where:
  - you have received money or other property from or on behalf of a client; and
  - you hold the money or other property on trust.

### **Independence**

- To act lawfully in the best interest of your client.
- To have in place adequate arrangements for the management of conflicts of interest that may arise in relation to the activities that you undertake in the capacity of a registered clearing agent.

### **Confidentiality**

- Unless there is a legal duty to do so, to not disclose any information relating to a client's affairs to a third party without your client's permission.

### **Competence**

- To ensure that you provide a service provided by you or on your behalf is competent.
- To maintain knowledge and skills relevant to the service that you provide.
- To take reasonable care in ascertaining a client's state of affairs, to the extent that ascertaining the state of those affairs is relevant to a statement that you are making or a thing that you are doing on behalf of your client.
- To take all reasonable steps to ensure that you apply the Customs laws correctly to the circumstances in relation to which you are providing advice to a client.

## **Other responsibilities**

- To not knowingly obstruct the proper administration of the Customs laws.
- To advise your client of their rights and obligations under the Customs laws that are materially related to the Clearing agent service that you are providing.
- To respond to requests and directions from the Board in a timely, responsible and reasonable manner.
- To attend formal Customs training sessions conducted by the Seychelles Revenue Commission or in the absence of attending the formal training session, be prepared to submit to an interview with the Seychelles Revenue Commission to demonstrate that they possess the relevant knowledge or experience that was intended to be obtained from the training session.
- To submit all Bills of Entry using electronic systems as prescribed or endorsed by the Seychelles Revenue Commission (unless accepted special and temporary circumstances exists that prevent the agent from using such electronic system;
- To maintain a current license as prescribed by the Seychelles Licensing Authority;
- To agree to have your name and business contact details added to a public register held by the TACAB; and
- To at all times prominently display at your place of business your certificate of registration as a Customs Agent

The code of conduct is a contribution of:

Tax and Customs Board  
Care House  
Room 105  
Victoria

## **Registration of Tax Agents Fit and Proper**

To register as a tax agent, an applicant must meet the fit and proper person requirements and not be an undischarged bankrupt.

Note: Applicants for registration that are partnerships or companies will need to have in their operation a nominee(s) who is/are registered as a tax agent to sign on behalf of the entity. Only approved nominees of such entities will be permitted to act on behalf of the entity.

It is recognized that tax agents play an important role in the administration of the taxation system. The regulation of tax agents is also aimed at protecting taxpayers by ensuring that persons who charge a fee for providing tax agent services are fit and proper persons to be registered as tax agents. This includes knowledge of Seychelles tax laws and relevant accounting principles.

### **Definition of a Fit and Proper Person**

The Tax Agent and Customs Agent Board is responsible for determining the suitability of applicants to be registered as tax agents and ensuring that proper standards are maintained across the tax agent profession.

To be considered a fit and proper person to prepare tax returns and transact business on behalf of taxpayers in tax matters in return for charging a fee or receiving a reward a person must:

- Have the appropriate qualifications and experience;
- Be at least 18 years of age;
- Be of good fame, integrity and character;
- Not have been convicted of a serious “revenue” offence during the previous five years; and
- Not be under sentence of imprisonment, including being released on parole or good behavior for a serious “revenue” offence.

## **Qualifications**

To be a registered tax agent, an applicant needs to have a combination of academic qualifications and relevant employment experience. The period of employment required will depend upon the qualifications held.

The prescribed qualifications are:

- An accounting degree at a university, or another educational institution of an equivalent standard;
- A law degree with eligibility for admission as a legal practitioner; or
- Diploma/Certificate in accounting from a tertiary institution.

### **Tertiary Qualifications – Accounting**

Applicants may be eligible for registration as a tax agent if they:

- Have successfully completed an accountancy course of three years or more, or
- Have successfully completed a taxation law course and a commercial law course of at least 2 years; and
- Have engaged in relevant employment or equivalent for at least 24 months in the preceding 5 years.

Applicants must also be able to demonstrate competence in Seychelles taxation laws.

### **Tertiary Qualifications – Law**

Applicants may be eligible for registration as a tax agent if they:

- Have successfully completed a law degree entitling eligibility for admission as a legal practitioner; and
- Have engaged in relevant employment or equivalent for at least 24 months in the preceding 5 years:

Note: If the law degree did not include any accounting subjects, applicants will need to have successfully completed a course in basic accounting principles at

tertiary institution or college, or other accounting course of an equivalent or higher standard.

Applicants must be able to demonstrate competence in Seychelles taxation laws

### **Diploma / Certificate**

Applicants may be eligible for registration as a tax agent if they:

- Have successfully completed an accountancy course of three years or more, and
- Have engaged in relevant employment or equivalent for at least 36 months in the preceding 6 years.

Applicants must also be able to demonstrate competence in Seychelles taxation laws

### **Relevant Employment**

Relevant employment, for the purposes of tax agent registration, means employment undertaken where the applicant has had substantial involvement in taxation matters including:

- The preparation or examination of a broad range of taxation matters; and
- The preparation or examination of objections to assessments issued in respect of such taxation returns; and
- The provision of advice in relation to taxation returns, assessments or objections.

### **Good Fame Integrity and Character**

To determine good fame integrity and character, the Board will consider:

- Character references included with the application; and
- Any convictions (in particular in relation to fraud, theft or deception)

## **Character References**

Character references will help the Board to assess whether a person is of good fame integrity and character. Two such references should accompany the application for registration.

A character reference must:

- Attest to the fame integrity and character of the applicant;
- Be provided by persons who know the applicant but who are not family members of the applicant;
- Be less than 6 months old; and
- Be addressed to the Chairman of the Tax Agent Board.

The document is a contribution of:

Tax and Customs Board  
Care House  
Room 105



## WHAT IS A ‘TAX AGENT SERVICE’?

A “*tax agent service*” is any service that is provided for a fee or reward and which relates to:

- ascertaining or advising about the liabilities, obligations or entitlements of an entity under a taxation law; or
- representing an entity in their dealings with the Commissioner of Revenue; and

that is provided in circumstances where it is reasonable to expect that the taxpayer will rely on it to satisfy liabilities or obligations under a taxation law or to claim entitlements under a taxation law.

“Taxation law” includes any Act of which the Commissioner of Revenue has general administration, or any regulations made under such an Act.

### EXAMPLES

<b>TYPE of SERVICE</b>	<b>TAX AGENT SERVICE YES/NO</b>
Preparing a return, notice, statement, application or other document about your client’s liabilities, obligations or entitlements under a taxation law	YES
Lodging a return, notice, statement, application or other document about your client’s liabilities, obligations or entitlements under a taxation law	YES
Advising your client on tax concessions for expenditure incurred on research and development activities where the service involves the application of taxation laws	YES
Assisting your client with tax concessions for expenditure incurred on research and development activities where the service involves the application of taxation laws	YES
Preparing an objection against an assessment, determination, notice or decision under a taxation law	YES

Lodging an objection on behalf of your client against an assessment, determination, notice or decision under a taxation law	YES
Applying to the Commissioner or the Revenue Tribunal for a review of, or instituting an appeal against, a decision on an objection.	YES
Giving your client advice about a taxation law that they can reasonably be expected to rely upon to satisfy their taxation obligations	YES
Dealing with the Commissioner on behalf of your client	YES

## **Registration of Customs Agents**

### **Fit and Proper**

To register as a customs agent, an applicant must meet the fit and proper person requirements and not be an un-discharged bankrupt.

Note: Applicants for registration that are partnerships or companies will need to have in their operation a nominee(s) who is/are registered as a customs agent to sign on behalf of the entity. Only approved nominees of such entities will be permitted to act on behalf of the entity.

It is recognized that customs agents play an important role in the administration of the Customs laws and procedures. The regulation of customs agents is also aimed at protecting clients of customs by ensuring that persons who charge a fee for providing customs agent services are fit and proper persons to be registered as customs agents. This includes knowledge of Seychelles customs laws and procedures.

### **Definition of a Fit and Proper Person**

The Tax Agent and Customs Agent Board are responsible for determining the suitability of applicants to be registered as customs agents and ensuring that proper standards are maintained across the customs agent profession.

To be considered a fit and proper person to provide customs agent services and to clear goods on behalf of clients in return for charging a fee or receiving a reward a person must:

- Have the appropriate knowledge and experience;
- Be at least 18 years of age;
- Be of good fame, integrity and character;
- Not have been convicted of a serious “revenue” offence during the previous five years; and
- Not be under sentence of imprisonment, including being released on parole or good behavior for a serious “revenue” offence.

## **Qualifications**

To be a registered customs agent, an applicant needs to have a combination of knowledge and relevant employment experience. The period of employment required will depend upon the demonstrated knowledge and experience.

The prescribed knowledge and experience are:

- A demonstrated knowledge and understanding of the ASYCUDA system
- A demonstrated knowledge and understanding of Customs Clearing and Forwarding rules and procedures

## **Certificates/Endorsements**

Applicants may be eligible for registration as a customs agent if they:

- Have successfully completed the approved ASYCUDA training course run by Seychelles Revenue Commission; and
- Have obtained endorsement from the Seychelles Revenue Commission as to their competence as regards demonstrated knowledge and understanding of Customs Clearing and Forwarding rules and procedures

## **Relevant Employment**

Relevant employment, for the purposes of customs agent registration, means employment undertaken where the applicant has had substantial involvement in customs matters including:

- The preparation or examination of a broad range of customs bills of entry;
- Practical experience in clearing and forwarding a broad range of goods;
- Practical experience in dealing with the Customs Division; and
- Practical experience in providing advice and assistance to persons importing and/or exporting goods.

## **Good Fame Integrity and Character**

To determine good fame integrity and character, the Board will consider:

- Character references included with the application; and
- Any convictions (in particular in relation to fraud, theft or deception)

### **Character References**

Character references will help the Board to assess whether a person is of good fame integrity and character. Two such references should accompany the application for registration.

A character reference must:

- Attest to the fame integrity and character of the applicant;
- Be provided by persons who know the applicant but who are not family members of the applicant;
- Be less than 6 months old; and
- Be addressed to the Chairman of the Tax Agent and Customs Agent Board.

## WHAT IS A 'CUSTOMS AGENT SERVICE'?

A “custom *agent service*” is any service that is provided for a fee or reward and which relates to:

- prepare customs bills of entry or export on behalf of another person, or
- engaging with the Customs Division in regard to clearing and forwarding goods on behalf of another person, or
- engaging with Customs Division on behalf of a third party in regard to any customs related matter, or
- providing advice and assistance to persons importing and/or exporting goods.

The is a contribution of:

Tax and Customs Board  
Kingsgate House  
Room 18  
Victoria

**TAX AND CUSTOMS AGENT BOARD**

Kingsgate House, Room 18, Victoria, Republic of Seychelles  
 Telephone: 325300 Fax: 325301



**APPLICATION FOR REGISTRATION AS A TAX AGENT  
 (INDIVIDUAL, PARTNERSHIP OR COMPANY)**

In accordance with Part XIII of the Seychelles Revenue Administration Act (2009)

<b>Name of Business :</b>	.....
<b>Address of Business:</b>	.....
<b>Address for Service of Notices</b>	.....
<b>Telephone Number:</b>	Tel..... Fax.....
<b>Email Address</b>	.....

**DETAILS OF APPLICANT (or Nominee of Applicant if a Partnership or Company)**  
 Note: a separate application is required for each nominee

	<b>SURNAME</b>	<b>CHRISTIAN NAMES</b>	<b>DATE OF BIRTH</b>
<b>NAME IN FULL</b>	.....	.....	.....
<b>National Identity Number</b>	.....		
<b>Telephone Number:- Office: Mobile</b>	..... .....		
<b>Academic Qualifications :</b>	..... ..... .....		

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The Chairman of Tax and Customs Agents Board  
Kingsgate House, Room 18  
Victoria  
Seychelles

I/We,..... being an Individual/Partnership/Company hereby apply for registration as a Tax Agent under Section 83 of Seychelles Revenue Administration Act (2009) and enclose the prescribed fee of R. .

In support of this application I/We the person(s) making this application declare that the particulars shown therein are true and correct in every particular.

Dated this.....day of .....20.....

.....  
Signature of  
Witness

.....  
Signature of at least two members of the  
Partnership or Signature of the Public  
Officer, if a Company

Name and Address of Witness .....  
.....

**TAX AND CUSTOMS AGENT BOARD**

Kingsgate House, Room 18, Victoria, Republic of Seychelles  
 Telephone: 325300 Fax: 325301



**APPLICATION FOR REGISTRATION AS A CUSTOMS AGENT  
 (INDIVIDUAL, PARTNERSHIP OR COMPANY)**

In accordance with Part XIII of the Seychelles Revenue Administration Act (2009)

<b>Name of Business :</b>	.....
<b>Address of Business:</b>	.....
<b>Address for Service of Notices</b>	.....
<b>Telephone Number:</b>	<b>Tel:</b> ..... . <b>Fax:</b> .....
<b>Email Address</b>	

**DETAILS OF APPLICANT (or nominee of applicant if a Partnership or Company) Note: a separate application is required for each nominee**

	<b>SURNAME</b>	<b>CHRISTIAN NAMES</b>	<b>DATE OF BIRTH</b>
<b>NAME IN FULL</b>	.....	.....	.....
<b>National Identity Number</b>	.....		
<b>Telephone Number:</b> <b>Office:</b> <b>Mobile</b>	..... ..... .....		
<b>Academic Qualifications :</b>	..... ..... .....		
<b>Summary of practical and/or commercial</b>	.....		

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The Chairman of Tax and Customs Agents Board  
Kingsgate House, Room 18  
Victoria  
Seychelles

I/We,..... being an Individual/Partnership/Company hereby  
apply for registration as a Tax Agent under Section 83 of Seychelles Revenue Administration Act  
(2009) and enclose the prescribed fee of R. ....).

In support of this application I/We the person(s) making this application declare that the  
particulars shown therein are true and correct in every particular.

Dated this.....day of .....20.....

.....  
Signature of  
Witness

.....  
Signature of at least two members of the  
Partnership or Signature of the Public  
Officer, if a Company

Name and Address of Witness .....  
.....

**TAX AND CUSTOMS AGENT BOARD**

Kingsgate House, Room 18, Victoria, Republic of Seychelles  
 Telephone: 325300 Fax: 325301



**REQUEST FOR UPDATE OF BUSINESS DETAILS OF REGISTERED  
 TAX AGENTS  
 (INDIVIDUAL, PARTNERSHIP OR COMPANY)**

<b>Name of Business :</b>	.....
<b>Address of Business:</b>	.....
<b>Address for Service of Notices</b>	.....
<b>Telephone Number:</b>	<b>Tel.</b> ..... <b>Fax.</b> .....
<b>Email Address</b>	.....

**DETAILS OF REGISTERED TAX AGENT (or nominee of Registered Tax Agent if a Partnership or Company) Note: a separate form is requested to be completed for each nominee**

	<b>SURNAME</b>	<b>CHRISTIAN NAMES</b>	<b>DATE OF BIRTH</b>
<b>NAME IN FULL</b>	.....	.....	.....
<b>National Identity Number</b>	.....		
<b>Telephone Number:</b>	.....		
<b>Office:</b>	.....		
<b>Mobile:</b>	.....		

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<b>Academic Qualifications:</b>	..... ..... ..... ..... ..... ..... .....
<b>Summary of practical and/or commercial experience in Taxation matters during the last ten years.</b>	..... ..... ..... ..... ..... ..... <b>Name of Referees</b> <b>1.</b> ..... <b>2.</b> .....

**TAX AND CUSTOMS AGENT BOARD**

Kingsgate House, Room 18, Victoria, Republic of Seychelles  
 Telephone: 325300 Fax: 325301



**REQUEST FOR UPDATE OF BUSINESS DETAILS OF REGISTERED CUSTOMS AGENTS  
 (INDIVIDUAL, PARTNERSHIP OR COMPANY)**

<b>Name of Business :</b>	.....
<b>Address of Business:</b>	.....
<b>Address for Service of Notices:</b>	.....
<b>Telephone Number:</b>	Tel..... Fax.....
<b>Email Address</b>	.....

**DETAILS OF REGISTERED CUSTOMS AGENT (or nominee of Registered Customs Agent if a Partnership or Company). Note: a separate form is requested to be completed for each nominee.**

	<b>SURNAME</b>	<b>CHRISTIAN NAMES</b>	<b>DATE OF BIRTH</b>
<b>NAME IN FULL</b>	.....	.....	.....
<b>National Identity Number</b>	.....		
<b>Telephone Number:</b>	.....		
<b>Office:</b>	.....		
<b>Mobile:</b>	.....		
<b>Academic Qualifications:</b>	..... ..... .....		
<b>Summary of</b>	.....		

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<b>practical and/or commercial experience in Customs matters during the last ten years</b>	.....
	.....
	.....
	.....
	.....
	.....
	.....
	<b>Name of Referees</b>
	<b>1</b> .....
	<b>2</b> .....

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