

## **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  
Kingsgate House  
Room 18  
Victoria