

# Flash report

13 November 2018

Issue 8



**This flash report summarises the Tax Agents' Code of Conduct 2018 which was gazetted on 26 October 2018.**

## Contents

Tax Agents' Code of Conduct 2018

The Tax Agents' Board has issued the Tax Agents' Code of Conduct 2018 in accordance with Section 112(4) of the Tax Administration Act 2009.

The Code of Conduct, amongst other things, provides the following:

- A tax agent must act honestly and with integrity.
- A tax agent must comply with the tax laws in the conduct of his or her personal and professional affairs.
- A tax agent must act lawfully and in the best interests of his or her client.
- 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.
- 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.
- A tax agent must take reasonable care to ensure that the 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.
- A tax agent must not knowingly obstruct or advise his or her client on how to evade the proper administration of the tax laws.

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We enclose the Tax Agents' Code of Conduct 2018 for your information.

Please contact your KPMG client service personnel or a member of our Tax team for any further information or clarification in respect of this.

## IMPORTANT

This flash report is issued in summary form exclusively for the information of clients and staff of KPMG and should not be used or relied upon as a substitute for detailed advice or as a basis for formulating business decisions.