



FALKLAND ISLANDS GOVERNMENT TAXATION OFFICE

**AUTHORISING YOUR AGENT**

Please read the notes on the back of this form before completing this authority. The completed form should be sent to the Taxation Office, St Mary's Walk, Stanley, Falkland Islands, FIQQ 1ZZ

I, (print your full name)

authorise (print agent's name)

to act on my behalf in connection with any matters within the responsibility of the Falkland Islands Government Taxation Office. I confirm that I have read and understood the Guide to Appointing Tax Agents 2020 referred to overleaf.

The authority given above is in relation to

You, for your own affairs  ✓

A company (print name below) for its affairs  ✓

Other (specify below)  ✓

Signed:

Status of signatory e.g. Director (print below), if authorisation is not for own tax affairs

Your Falkland Islands tax references (complete whichever are applicable for this authorisation)

Your Tax Identification Number (TIN)

Company Reference Number (CRN)

Employer Reference Number (ERN)

Your address

Your email

Your phone number

Agent's address

Agent's email

Agent's phone number

**Office use only**

	IT	CT	POAT
Record noted			
Copy to file			

## Notes

### 1. Reference Numbers

This reference can be found on recent correspondence from the Taxation Office, by contacting the Taxation Office or on the following documents:

Your personal Tax Identification Number (TIN)

- your end of year Certificate of Tax Deducted (EMP-04)
- your Tax Return

Company Reference Number (CRN)

- Company's Corporation Tax assessment

Employer Reference Number (ERN)

- Employer's Annual Return (EMP-01)

### 2. Who should sign the form:

Who the authority is for	Who signs the form
Individual	You
A Company	The Company Secretary, Director or other responsible officer of the Company
An Employer	A responsible officer

### 3. What do I need to do next

Please read to 'A Guide to Appointing Tax Agents 2020' which should accompany this form. If you have not received a copy, please contact the Taxation Office:

[general@taxation.gov.fk](mailto:general@taxation.gov.fk) or telephone (+500) 28470

Once you have read the guide please complete and return the 'Authorising Your Agent' form to the Taxation Office, St Mary's Walk, Stanley, Falkland Islands, FIQQ 1ZZ

### 4. What the Taxation Office will do

Once the Taxation Office have received your completed 'Authorising Your Agent' form your record will be updated.



## FALKLAND ISLANDS GOVERNMENT TAXATION OFFICE

# A Guide to Appointing Tax Agents 2020

## **1. Introduction**

This guide explains how taxpayers can authorise a tax agent to represent them in dealings with the Falkland Islands Government Taxation Office (FIGTO), and how FIGTO will deal with represented taxpayers and their agents.

## **2. Appointing Tax Agents**

Taxpayers may appoint tax agents (e.g. accountants, lawyers or tax advisers) or other appropriate persons to deal with communications from FIGTO on their behalf.

A taxpayer who decides to appoint an agent is required to complete an 'Authorising Your Agent' mandate (available from FIGTO, and from most agents) and return it to the FIGTO. Given taxpayer confidentiality, FIGTO will only be able to start dealing with an agent after receiving a signed mandate from the taxpayer.

Any documents submitted by an agent where FIGTO have not received a completed 'Authorising Your Agent' mandate will be rejected and may lead to the taxpayer being liable to a late filing penalty.

Taxpayers who decide to change their appointed agent can complete another 'Authorising Your Agent' form, which will replace and override any earlier mandate. Should the appointed agent no longer act for a taxpayer and the taxpayer is now dealing with their own tax affairs directly, then the taxpayer must notify FIGTO in writing.

If a taxpayer requires multiple agents to deal with their tax affairs they must complete an 'Authorising Your Agent' form for each agent.

## **3. Responsibilities**

Taxpayers who choose to appoint agents retain primary responsibility to submit correct and complete returns on time.

Whilst it remains the taxpayer's responsibility to ensure the returns submitted are correct and on time, the agent who prepares returns on behalf of a taxpayer is responsible to their client (the taxpayer) for the accuracy of the return based on the information provided.

For example, if an agent files a tax return after the deadline it is the taxpayer who will be liable for a late filing penalty.

Similarly, if the return filed by an agent omits or understates any income required or gives any incorrect information in relation to any matter affecting a taxpayer's liability to tax, then the taxpayer may be fined according to the Taxes Ordinance.

#### **4. Contact from Taxation Office**

Where a taxpayer wants an agent to act in relation to their tax affairs and has authorised that agent to do so, FIGTO will generally respect that agent's right to represent their client. Taxpayers or agents are expected to respond to FIGTO enquiries within a reasonable time frame; where required FIGTO would specify a deadline – the amount of time allowed is dependent on the complexity of the enquiry.

From time to time FIGTO may at its discretion communicate directly with a taxpayer, as well as, or instead of, the agent. For example, if FIGTO did not receive timely replies to queries sent to an agent then we may decide to contact the taxpayer instead or copy them into the correspondence.

Notices of Assessment showing tax liabilities will always be sent to the taxpayer with a copy to the agent.

#### **5. Contact Details**

FIG Taxation Office St Mary's Walk Stanley Falkland Islands FIQQ 1ZZ	Tel	(+500) 28470
	Email	general@taxation.gov.fk
	Public Opening Hours	Mon-Fri 9am - 12noon (afternoon appointments available by prior arrangement)