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**FIJI REVENUE AND
CUSTOMS SERVICE**

2 November, 2021

The Chairperson
Honorable Alvick Maharaj
Standing Committee Justice, Law and Human Rights
Parliament of Fiji
Suva

Dear Honorable Chairperson,

Re : Invitation to make submission on the Fiji Institute of Chartered Accountants Bill 2021 (Bill No. 35 of 2021)

We extend our appreciation to the invitation of 25 October, 2021 to Fiji Revenue and Customs Service (FRCS) for comments on the Fiji Institute of Chartered Accountants Bill 2021.

FRCS has reviewed the said Bill and our comments are tabulated below.

| Part | Clause | Sub-Clause | Suggested changes (if any) | Explanation |
|------|--------|------------|--|---|
| 4 | 24 | 3 | That there be advanced notifications provided to the members before cancellation of membership in relation to non-payment of arrears | Some members may have genuine reasons for non-payment of arrears and the advanced notice will allow them to make arrangements for payment |
| 4 | 24 | 5 | <p>"A person seeking re-admission after a lapse in membership for more than 12 months must to demonstrate to the satisfaction of the Council that he or she has regularly participated in continuing professional education activities and has satisfied the prescribed requirements"</p> <p>Delete the bold and underlined "to"</p> | removal of grammatical error |

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|---|----|----|--|--|
| 5 | 31 | 2 | References to the "disciplinary committee" to be capitalised throughout the <u>Bill</u> | It is a special committee established by this law |
| 5 | 31 | 3 | Same comments as above | Same comments as above |
| 5 | 34 | 1 | <p>"A disciplinary committee must report all of its decisions to the Council and the Executive Director must send a notice in writing of each decision by registered post or <u>electronic e-mail</u> to the complainant other than the Council and to the member concerned"</p> <p>Suggest to have the underlined and bold word to read "electronic means"</p> | Sound more appropriate |
| 5 | 34 | 11 | Consider communication by electronic means | Given the need to communicate decisions in a more efficient and timely manner, electronic communication is to be considered. Rules relating to this is addressed in the Electronic Transactions Act 2008 |
| 7 | 52 | | Under consequential amendments include a new paragraph where section 111(b) of Tax Administration Act 2009 is amended to Fiji Institute of Chartered Accountants | Section 111(b) of Tax Administration Act 2009 relates to appointment of Tax Agents Board and composition of the said Board includes member of the Fiji Institute of Accountants |

We are available to provide clarifications on the above if required.

Yours Sincerely,

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ACTING CHIEF EXECUTIVE OFFICER