



Taxation Office, St Mary's Walk, Stanley, Falkland Islands,
FIQQ 1ZZ
Tel (+500) 28470
Email general@taxation.gov.fk
Website: www.falklands.gov.fk/taxation
Public opening hours Monday to Friday, 9am – 12 noon

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, FIQUE 1ZZ. Initially this form can be completed electronically and submitted via email from the taxpayer, however this must be followed by a signed copy either by post or scanned and emailed to the Tax Office

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 Authorising Tax Agents 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:

Name:

Status of Signatory, if authorisation is not for own tax affairs:

Office use only	IT	CT	POAT	Initials	Dated
Database noted					
Copy to electronic file					
Copy to paper file					

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

Your Tax Identification Number (TIN) - 14 numbers

Company Reference Number (CRN) - 6 characters

Employer Reference Number (ERN) - 8 characters

Your address

Your e-mail address

Your phone number

Agent's address

Agent's email

Agent's phone number

Authorising your agent—notes

1. Reference Numbers

The relevant 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 is the authority for?	Who can sign the form?
An Individual	You, the individual
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 Authorising Tax Agents' which should accompany this form. If you have not received a copy this is available from our website www.falklands.gov.fk/taxation

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.

If you are appointing more than one agent, or will have more than one agent please let the Taxation Office know that you are not replacing one agent for another.

4. What will the Taxation Office do?

Once the Taxation Office have received your completed 'Authorising Your Agent' form, the Taxation Office will check that it has been completed correctly. The Taxation Office will contact you if there are any issues with the form. If there are no problems the Taxation Office will update your record with your new agent.

5. How do I remove agent authorisation?

If you would like to stop an agent from being your representative, you will need to contact the Taxation Office and confirm in writing that they no longer act for you.



A Guide to Authorising your Agent

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. Authorising Tax Agents

Taxpayers may authorise tax agents (e.g. accountants, lawyers or tax advisers) or other appropriate persons to deal with their tax affairs and 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. Initially this can be accepted from the tax payers email unsigned, but a signed version must follow either by post or scanning and emailing to FIGTO.

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 and make it clear to FIGTO that there are multiple agents acting on their behalf.

3. Responsibilities

Taxpayers who choose to appoint agents are still responsible for submitting 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 FIGTO

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.