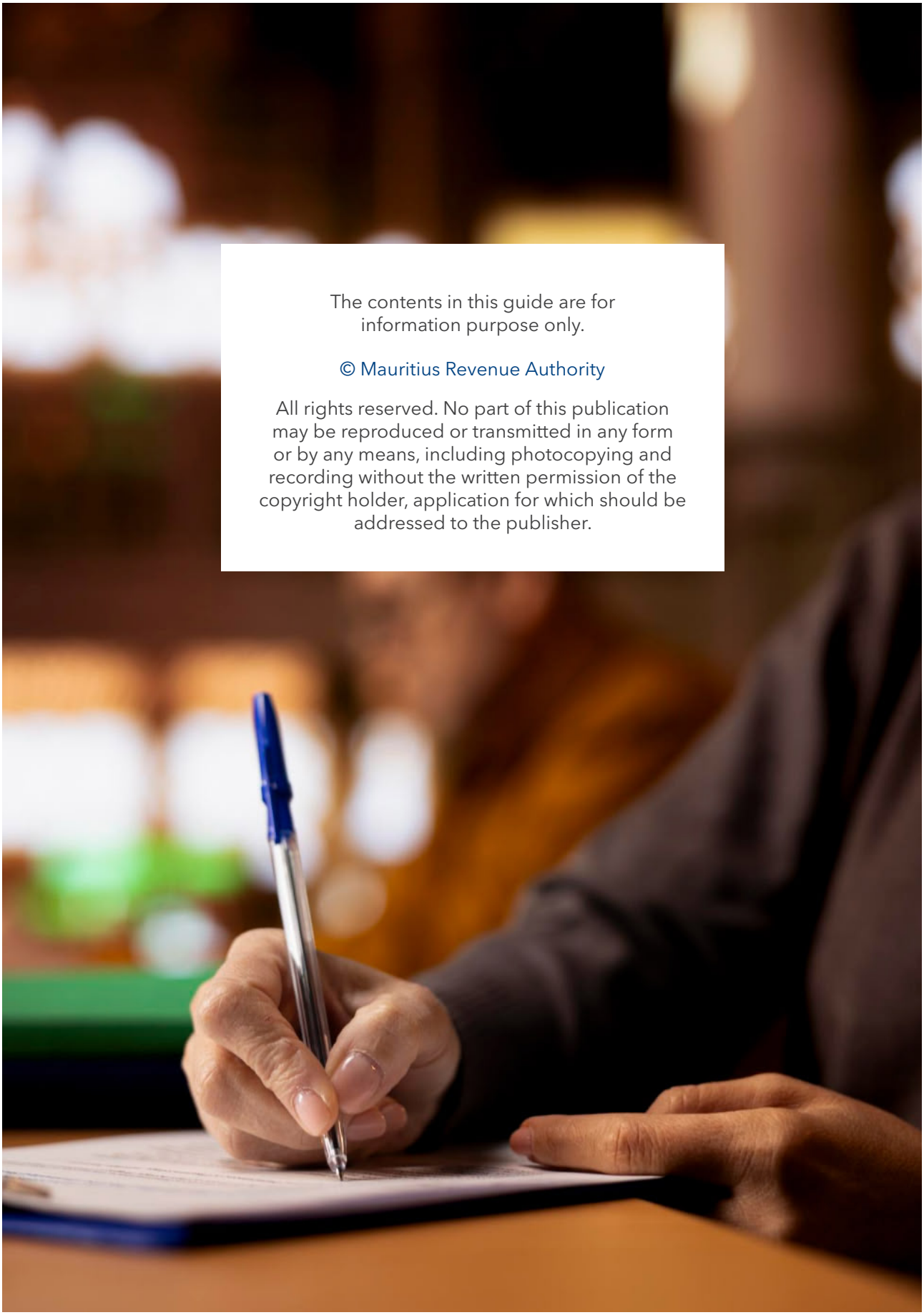


CODE OF

PROFESSIONAL CONDUCT AND STANDARDS FOR REGISTERED TAX AGENTS

AUGUST 2026



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1. PURPOSE AND STATUS OF THIS CODE

1.1 Purpose

This Code sets out the professional and ethical standards expected of every person registered as a tax agent under Part IIIA of the Mauritius Revenue Authority Act.

A registered tax agent occupies a position of trust between taxpayers and the tax administration. The quality, integrity and professionalism with which tax agent services are provided are important to voluntary compliance, taxpayer confidence and the proper administration of the revenue laws of Mauritius.

The purpose of this Code is therefore to establish a clear framework of professional conduct which registered tax agents are expected to observe in carrying out their functions.

1.2 Status

This Code is intended to operate as a professional standard guide and is not intended to constitute legislation, subsidiary legislation or an independent disciplinary framework.

The Code does not create any offence, penalty, right of action or sanction independently of the law.

A failure to observe the standards contained in this Code may, however, be taken into consideration by the Mauritius Revenue Authority (MRA) in determining whether a registered tax agent continues to satisfy the requirements and terms and conditions applicable to registration.

Where appropriate, shortcomings may also be brought to the attention of a professional or regulatory body of which the tax agent is a member.

Nothing in this Code limits, expands or otherwise affects any power, duty or function conferred by law on the Mauritius Revenue Authority, the Director-General, the relevant committee or any other competent authority.

1.3 Compliance with law and professional standards

A registered tax agent shall comply with:

a. the laws of Mauritius;
b. the revenue laws and applicable administrative requirements;
c. the terms and conditions of the agent's registration;
d. this Code;
e. applicable professional standards; and
f. any applicable code of ethics of a professional body of which the agent is a member.

Where a requirement of law differs from this Code, the law shall prevail.

Where a registered tax agent is subject to the professional requirements of the Mauritius Institute of Professional Accountants (MIPA) or another recognised professional body, the agent remains responsible for complying with those requirements.

2. SCOPE AND APPLICATION

2.1 Person covered

This Code applies to:

a. every individual registered as a tax agent;
b. every corporate entity registered as a tax agent;
c. every registered nominee of a tax agent; and
d. persons employed or engaged by a registered tax agent to the extent that their conduct affects the provision of tax agent services.

2.2 Responsibility of a registered tax agent

A registered tax agent that operates through employees, nominees or other personnel shall take reasonable steps to ensure that persons acting on the agent's behalf understand and comply with the standards contained in this Code.

The responsibility of a registered tax agent is not discharged merely by delegating work to another person.

2.3 Fundamental professional obligation

A registered tax agent shall conduct the practice of the profession in a manner that promotes:

a. honesty and integrity;
b. independence and objectivity;
c. professional competence;
d. reasonable care and diligence;
e. confidentiality;
f. lawful tax compliance;
g. fairness and transparency;
h. respect for taxpayers and the tax administration; and
i. public confidence in the tax system and the tax profession.

3. THE FUNDAMENTAL PRINCIPLES

Every registered tax agent should be guided by the following five fundamental principles.

Principle 1 – Integrity

A registered tax agent shall be straightforward, honest and trustworthy in all professional and business relationships.

Principle 2 – Objectivity and Independence

A registered tax agent shall exercise professional judgement objectively and shall not allow conflicts of interest, personal interests or undue influence to compromise that judgement.

Principle 3 – Confidentiality

A registered tax agent shall respect and protect confidential information acquired in the course of professional work and shall use or disclose such information only for proper and lawful purposes.

Principle 4 – Professional Competence and Due Care

A registered tax agent shall maintain appropriate professional knowledge and skills and shall perform professional services with competence, diligence and reasonable care.

Principle 5 – Professional Behaviour

A registered tax agent shall comply with applicable laws and professional requirements and shall conduct business in a manner that maintains public confidence in the tax profession and the administration of the revenue laws.

4. INTEGRITY AND HONESTY

4.1 General standard

A registered tax agent shall act honestly, fairly and with integrity in all dealings with:

a. clients;
b. the Mauritius Revenue Authority;
c. other competent authorities;
d. other tax agents and professional advisers; and
e. members of the public.

4.2 False or misleading information

A registered tax agent shall not knowingly or recklessly:

a. make a false or misleading statement;
b. prepare or submit a return, statement, claim, objection, appeal or other document containing information which is false or misleading;
c. omit material information where the omission would make the information provided misleading;
d. fabricate or alter supporting documents;
e. provide information which the agent knows to be incorrect; or
f. assist another person to engage in any of the above conduct.

4.3 Concealment of information

A registered tax agent shall not knowingly assist a client to conceal income, assets, transactions, liabilities or other material information from the MRA or another competent authority where disclosure is required by law.

4.4 Personal conduct

A registered tax agent shall conduct personal and professional affairs in a manner consistent with the trust placed in a person authorised to act as a tax agent.

Particular care should be taken to ensure that the agent's own tax affairs are maintained in a satisfactory and compliant manner.

5. COMPLIANCE WITH TAX LAW

5.1 Compliance with revenue laws

A registered tax agent shall maintain sufficient knowledge of the revenue laws applicable to the services being provided and shall take reasonable steps to ensure compliance.

5.2 Client responsibility

A registered tax agent should clearly explain to clients that the ultimate responsibility for the accuracy of information supplied to the tax agent and for meeting their tax obligations remains with the taxpayer, except to the extent otherwise provided by law.

5.3 Unlawful instructions

A registered tax agent shall not knowingly act upon an instruction that would result in:

a. tax evasion;
b. fraud;
c. the submission of false or misleading information;
d. the concealment of material facts; or
e. any other unlawful conduct.

5.4 Refusal to facilitate unlawful conduct

Where a client requests assistance in conduct which the tax agent reasonably believes to be unlawful, the registered tax agent should explain the legal position and decline to provide assistance in relation to that conduct.

6. INDEPENDENCE, OBJECTIVITY AND CONFLICTS OF INTEREST

6.1 Professional judgement

A registered tax agent shall exercise independent professional judgement and shall not allow:

a. pressure from a client;
b. financial interests;
c. personal relationships;
d. commercial considerations;
e. relationships with other advisers; or
f. any other improper influence to compromise professional judgement.

6.2 Identification of conflicts

A registered tax agent should have appropriate procedures to identify actual, potential and perceived conflicts of interest.

6.3 Disclosure

Where a material conflict exists, the registered tax agent should disclose the conflict to the affected client as soon as reasonably practicable.

6.4 Management of conflicts

A conflict may be managed only where the registered tax agent is satisfied that the interests of the affected parties can be protected and that continuing to act is appropriate.

Where a conflict cannot reasonably be managed, the registered tax agent should decline or terminate the engagement.

6.5 Acting for competing clients

A registered tax agent should exercise particular care before acting for clients whose interests are materially opposed.

Where appropriate, the registered tax agent should obtain informed consent from the affected clients and implement suitable safeguards.

7. CLIENT AUTHORISATION

7.1 Written authority

A registered tax agent shall obtain an appropriate Letter of Authorisation from each client before acting on the client's behalf.

7.2 Scope of authority

The authorisation should clearly identify the services and matters for which the registered tax agent is authorised to act.

The authority should, where applicable, cover:

a. the preparation and submission of tax returns and statements;
b. communication with the MRA;
c. representation before the MRA or relevant dispute-resolution body; and
d. such other tax-related services as have been agreed.

7.3 Use of authority

A registered tax agent shall not use a client's authority for purposes outside its intended scope.

7.4 Withdrawal of authority

Where a client withdraws the agent's authority, the registered tax agent should promptly cease acting within the scope of the withdrawn authority and notify the MRA where required.

8. ENGAGEMENT WITH CLIENTS

8.1 Written engagement

A registered tax agent should enter into a written engagement agreement with each client.

The agreement should clearly set out:

a. the identity of the parties;
b. the scope of services;
c. the respective responsibilities of the tax agent and client;
d. the taxes and periods covered;
e. the basis of remuneration;
f. arrangements for communication;
g. arrangements for providing information and records;
h. arrangements for correcting errors;
i. arrangements for terminating the engagement; and
j. any material limitations on the services.

8.2 Clear terms

The terms of an engagement should be clear, understandable and not misleading.

8.3 Changes in engagement

Material changes to the scope or terms of an engagement should be communicated to the client in a timely manner.

8.4 Declining an engagement

A registered tax agent should decline an engagement where:

a. the work is outside the agent's competence and suitable assistance cannot be obtained;
b. a conflict cannot be adequately managed;
c. the client seeks assistance in unlawful conduct;
d. the agent cannot obtain sufficient information to perform the work properly; or
e. accepting the engagement would otherwise compromise professional independence or integrity.

9. PROFESSIONAL COMPETENCE AND CONTINUING DEVELOPMENT

9.1 Competence

A registered tax agent shall maintain sufficient professional knowledge and competence to perform the services undertaken.

9.2 Continuing professional development

A registered tax agent should undertake continuing professional development appropriate to:

a. the nature and complexity of the services provided;
b. changes in revenue laws;
c. changes in administrative practice;
d. developments in accounting and taxation;
e. developments in technology; and
f. professional and ethical requirements.

9.3 Specialist work

A registered tax agent should not undertake specialist work without possessing the necessary knowledge and experience or obtaining appropriate specialist assistance.

9.4 Keeping up to date

A registered tax agent should take reasonable steps to remain informed of:

a. changes in tax legislation;
b. relevant case law/s;
c. MRA guidance and practice;
d. relevant international developments; and
e. professional standards relevant to the agent's work.



10. REASONABLE CARE AND DILIGENCE

10.1 General duty of care

A registered tax agent shall exercise reasonable care and diligence in performing professional services.

10.2 Information supplied by clients

A registered tax agent may generally rely on information supplied by a client where it is reasonable to do so.

However, the agent should make further enquiries where information appears:

a. incomplete;
b. inconsistent;
c. implausible;
d. contradictory; or
e. otherwise unreliable.

10.3 Returns and statements

Before submitting a return or statement, a registered tax agent should take reasonable steps to ensure that:

a. the information has been properly considered;
b. material assumptions are reasonable;
c. calculations are accurate;
d. relevant supporting information has been obtained;
e. applicable reliefs, exemptions and deductions are properly considered; and
f. the submission is not false or misleading.

10.4 Quality review

A registered tax agent should implement appropriate review procedures proportionate to the size and complexity of the practice.

11. TAX PLANNING AND TAX ADVICE

11.1 Lawful tax planning

A registered tax agent may advise a client on legitimate tax planning and on the lawful use of exemptions, deductions, reliefs, incentives and structures available under the law.

11.2 Basis of advice

Tax planning advice should be based on:

a. the relevant facts;
b. applicable laws;
c. a reasonable interpretation of the law; and
d. appropriate professional judgement.

11.3 Tax avoidance and aggressive arrangements

A registered tax agent should exercise particular caution where an arrangement:

a. is artificial or contrived;
b. has little or no commercial substance;
c. relies on an interpretation of legislation that is highly uncertain;
d. is inconsistent with the apparent purpose of the legislation; or
e. is designed principally to obtain a tax benefit without a credible commercial basis.

11.4 Disclosure of risk

Where material uncertainty exists, the registered tax agent should clearly explain the uncertainty, the basis of the advice and the potential consequences to the client.

11.5 No guarantee of tax outcome

A registered tax agent shall not represent that a particular tax outcome is guaranteed where the outcome depends on the exercise of a statutory discretion, an uncertain interpretation of law, an audit or investigation, or a decision of the MRA or another competent authority.



12. DEALINGS WITH THE MAURITIUS REVENUE AUTHORITY

12.1 Professional relationship

A registered tax agent shall maintain a professional, courteous and constructive relationship with the MRA.

12.2 Requests for information

A registered tax agent should respond promptly and appropriately to lawful requests from the MRA.

Where additional time is reasonably required, the agent should communicate this to the MRA promptly.

12.3 Representation

A registered tax agent shall represent a client firmly and competently while maintaining professional courtesy and respect for the MRA and its officers.

12.4 Frivolous representations

A registered tax agent should not make representations that are frivolous, vexatious or knowingly without reasonable foundation.

12.5 Disputes

Where acting for a client in a dispute, a registered tax agent should:

a. identify the issues clearly;
b. distinguish facts from opinions;
c. identify the relevant law;
d. present the client's position accurately; and
e. advise the client objectively on the strengths and weaknesses of the case.

12.6 No improper influence

A registered tax agent shall not seek to influence an MRA officer or other public official through improper means, inducements, gifts or other inappropriate benefits.



13. CORRECTION OF ERRORS

13.1 Error discovered by the agent

Where a registered tax agent becomes aware that a return, statement, claim or other submission contains a material error or omission, the agent should promptly inform the client and advise on appropriate corrective action.

13.2 Continuing error

A registered tax agent shall not knowingly perpetuate an error or continue to submit information which the agent knows to be materially incorrect.

13.3 Client refusal

Where a client refuses to correct a material error or insists upon the submission of information which the registered tax agent knows to be false or misleading, the agent should consider terminating the engagement.

13.4 Protection of professional integrity

The registered tax agent shall not allow the desire to retain a client or avoid a commercial loss to compromise professional obligations.

14. CONFIDENTIALITY

14.1 Confidential information

A registered tax agent shall maintain the confidentiality of information obtained in the course of professional work.

14.2 Disclosure

Confidential information should only be disclosed:

a. with appropriate client authority;
b. where required or authorised by law;
c. where necessary for the proper performance of the engagement and permitted by law; or
d. in other circumstances expressly permitted by law.

14.3 Continuing obligation

The duty of confidentiality continues after the professional relationship with the client has ended.

14.4 Internal access

A registered tax agent should ensure that access to confidential client information is restricted to persons who require such access for legitimate professional purposes.

15. DATA SECURITY AND TECHNOLOGY

15.1 Protection of information

A registered tax agent should maintain appropriate safeguards to protect client information against:

a. unauthorised access;
b. loss;
c. theft;
d. alteration;
e. misuse;
f. unauthorised disclosure; and
g. destruction.

15.2 Electronic systems

A registered tax agent shall take reasonable care in using electronic systems, including MRA electronic services, email, cloud services and electronic document-management systems.

15.3 Credentials

Agent credentials, passwords and authentication mechanisms shall be protected against unauthorised use.

15.4 Data breaches

Where a material breach of client information occurs, the registered tax agent should take prompt steps to contain the breach and comply with applicable legal and professional requirements.

16. USE OF ARTIFICIAL INTELLIGENCE AND AUTOMATED SYSTEMS

16.1 Responsible use

A registered tax agent may use artificial intelligence, automation and other technology in providing professional services, provided that its use is consistent with applicable law and professional obligations.

16.2 Professional responsibility

The use of artificial intelligence or automated systems does not transfer professional responsibility from the registered tax agent to the technology provider or system.

16.3 Verification

A registered tax agent using artificial intelligence or automated systems should take reasonable steps to verify:

a. factual accuracy;
b. calculations;
c. references to legislation;
d. interpretation of tax law;
e. conclusions and recommendations; and
f. the reliability of the final work product.

16.4 Confidential information

A registered tax agent should not enter confidential client information into an artificial intelligence system where doing so could result in unauthorised disclosure or use of that information.

16.5 Professional judgement

A registered tax agent shall exercise independent professional judgement before relying upon any automated or artificial intelligence-generated output.

17. FEES, CLIENT MONEY AND RECEIPTS

17.1 Transparency of fees

A registered tax agent should clearly communicate the basis upon which fees will be charged.

17.2 Reasonableness

Fees should be reasonable having regard to the nature, complexity and extent of the services provided.

17.3 Undisclosed charges

A registered tax agent should not impose material charges which have not been appropriately disclosed to the client.

17.4 Receipts

A registered tax agent shall issue an official receipt for services rendered and payments received in accordance with applicable MRA requirements.

17.5 Client's money

Where a registered tax agent receives money on behalf of a client, the agent shall maintain proper records and account for the money appropriately.

Client's money shall not be misappropriated or improperly applied.

17.6 Tax refunds

Arrangements concerning tax refunds should be transparent and properly authorised.

Where a registered tax agent receives a refund on behalf of a client, the agent should promptly account to the client for the amount received, subject only to lawful deductions or amounts properly authorised by the client.

18. COMMUNICATION WITH CLIENTS

18.1 Clear communication

A registered tax agent should communicate with clients in a clear, accurate and understandable manner.

18.2 Material matters

A registered tax agent should promptly inform a client of material matters affecting the client's tax affairs, including:

a. significant tax liabilities;
b. important filing deadlines;
c. material risks;
d. requests or notices received from the MRA;
e. material errors;
f. significant changes in the tax position; and
g. developments that require action by the client.

18.3 Advice

Where tax advice is provided, the agent should distinguish, where relevant, between:

a. established law;
b. administrative practice;
c. professional interpretation; and
d. matters involving uncertainty.

18.4 Record of advice

Every material tax advice should be documented sufficiently to demonstrate the basis upon which it was given.

19. CLIENT RECORDS

19.1 Proper records

A registered tax agent should maintain adequate records relating to the services provided to clients.

Records should, where relevant, include:

a. client authority;
b. engagement agreements;
c. information supplied by the client;
d. calculations;
e. tax returns and statements;
f. supporting documentation;
g. significant tax advice;
h. communications with the MRA;
i. material judgements and assumptions;
j. records of corrections; and
k. fees and receipts.

19.2 Retention

Records should be retained for the period required by law or, where no specific period applies, for a reasonable period appropriate to the nature of the engagement.

19.3 Integrity of records

Records shall not knowingly be falsified, altered or destroyed for the purpose of concealing an error or improper conduct.



20. QUALITY MANAGEMENT AND SUPERVISION

20.1 Appropriate systems

A registered tax agent conducting a practice should maintain internal procedures appropriate to the size and complexity of the practice.

20.2 Quality controls

Quality-control procedures should, where appropriate, cover:

a. client acceptance;
b. conflicts of interest;
c. technical review;
d. supervision;
e. filing deadlines;
f. review of tax returns;
g. data security;
h. continuing professional development;
i. complaints;
j. record keeping; and
k. business continuity.

20.3 Supervision of nominees and staff

A registered tax agent shall take reasonable steps to ensure that nominees, employees and other persons acting on behalf of the practice are appropriately supervised and competent for the work undertaken.

20.4 Responsibility for delegated work

Delegation of work does not relieve the registered tax agent of responsibility for appropriate supervision and review.



21. ADVERTISING AND PROFESSIONAL REPRESENTATION

21.1 Truthful advertising

Advertising and promotional material shall be accurate, professional and capable of substantiation.

21.2 Misleading claims

A registered tax agent shall not make misleading claims concerning:

a. qualifications;
b. experience;
c. registration;
d. relationship with the MRA;
e. expected tax savings;
f. tax refunds; or
g. the likely outcome of an objection, appeal or other tax dispute.

21.3 Government endorsement

Registration as a tax agent shall not be represented as an endorsement, guarantee or recommendation by the Government of Mauritius or the MRA.

21.4 Professional title

A person shall accurately describe their registration status and shall not represent themselves as a registered tax agent where they are not so registered.

22. RELATIONSHIP WITH OTHER PROFESSIONALS AND TAX AGENTS

22.1 Professional courtesy

A registered tax agent shall deal with other tax agents, accountants, lawyers and professional advisers fairly and respectfully.

22.2 Change of tax agent

Where a client appoints a new tax agent, the former registered tax agent should, subject to applicable law and outstanding professional obligations:

a. cooperate reasonably with the transition;
b. provide documents to which the client is entitled;
c. communicate relevant outstanding matters; and
d. avoid unnecessarily obstructing the client's appointment of another adviser.

22.3 Professional conduct

A registered tax agent shall not make knowingly false or malicious statements about another tax agent for the purpose of obtaining or retaining a client.

23. COMPLAINTS AND CLIENT CONCERNS

23.1 Internal complaints procedure

A registered tax agent should maintain an appropriate procedure for receiving and addressing client complaints.

23.2 Fair treatment

Complaints should be dealt with promptly, objectively and respectfully.

23.3 Corrective action

Where a complaint identifies a genuine error or deficiency, the registered tax agent should take appropriate corrective action.

23.4 No retaliation

A registered tax agent should not retaliate against a client for making a genuine complaint or raising a legitimate concern.

24. CESSATION OF REPRESENTATION

24.1 Ending an engagement

Where a registered tax agent ceases to represent a client, the tax agent should take reasonable steps to protect the client's interests during the transition.

24.2 Notification to MRA

The registered tax agent shall promptly notify the Director-General of the cessation to represent a client, where required by the applicable MRA procedures.

24.3 Outstanding matters

The registered tax agent should inform the client of material outstanding matters, deadlines and actions required following cessation of the engagement.

24.4 Client records

The registered tax agent should return or make available client records to which the client is entitled, subject to applicable law and legitimate rights of retention.

25. PROFESSIONAL INDEMNITY AND BUSINESS CONTINUITY

25.1 Professional indemnity

A registered tax agent should maintain appropriate professional indemnity insurance having regard to the nature, scale and risk profile of the practice.

25.2 Business continuity

A registered tax agent should make reasonable arrangements to protect clients in the event of:

a. death;
b. incapacity;
c. serious illness;
d. retirement;
e. insolvency;
f. loss of key personnel; or
g. unexpected cessation of the practice.

25.3 Client protection

Business continuity arrangements should provide, as far as reasonably practicable, for the preservation of client records and the continuity or orderly transfer of important tax matters.

26. REPORTING MATERIAL MATTERS

26.1 Changes affecting registration

A registered tax agent should promptly notify the MRA of any material change that may affect the tax agent's eligibility, registration or ability to comply with the terms and conditions of registration.

26.2 Professional status

Where the registered tax agent's professional membership, practising certificate or other qualification relevant to registration is suspended, cancelled or otherwise materially affected, the tax agent should notify the MRA promptly.

26.3 Material misconduct

Where appropriate, a registered tax agent should report serious professional misconduct or unlawful conduct to the relevant competent authority.

Nothing in this section requires a tax agent to disclose information in breach of a legal duty of confidentiality.

27. RELATIONSHIP WITH MIPA AND OTHER PROFESSIONAL BODIES

27.1 MIPA members

Where a registered tax agent is a member of the Mauritius Institute of Professional Accountants, the tax agent remains subject to the applicable MIPA Code of Professional Conduct and Ethics and other applicable MIPA requirements.

27.2 Referral of concerns

Where the MRA considers that conduct by a registered tax agent who is a member of MIPA may constitute a breach of professional or ethical obligations applicable to that member, the MRA may bring the matter to the attention of MIPA.

27.3 No duplication of disciplinary frameworks

This Code is not intended to replace or duplicate the disciplinary processes of MIPA or any other professional body.

28. COMPLIANCE WITH THIS CODE

28.1 Professional expectation

A registered tax agent is expected to comply with both the letter and the spirit of this Code.

28.2 Assessment of conduct

In assessing whether a registered tax agent has maintained appropriate standards, consideration may be given to:

a. the nature and seriousness of the conduct;
b. whether the conduct was deliberate, reckless or inadvertent;
c. whether the conduct was isolated or repeated;
d. the effect or potential effect on the taxpayer;
e. the effect or potential effect on the integrity of the tax system;
f. whether the agent took reasonable steps to prevent the conduct;
g. whether the agent identified and corrected the matter promptly;
h. whether the agent cooperated with the MRA;
i. the agent's previous compliance record; and
j. any other relevant circumstances.

28.3 Serious shortcomings

Particular concern may arise where conduct involves:

a. dishonesty;
b. deliberate submission of false or misleading information;
c. assisting tax evasion or fraud;
d. serious or repeated failure to exercise reasonable care;
e. misuse or misappropriation of client funds;
f. serious breach of confidentiality;
g. misuse of MRA systems or credentials;
h. obstruction of the MRA;
i. persistent failure to comply with tax obligations;
j. serious professional incompetence;
k. conduct inconsistent with the agent's registration status; or
l. conduct that materially undermines confidence in the tax-agent regime.

29. CONSEQUENCES OF NON-CONFORMITY

29.1 Nature of consequences

This Code does not establish an independent system of penalties or disciplinary sanctions.

29.2 Consideration by MRA

Where a registered tax agent fails to observe the standards contained in this Code, the MRA may take the failure into account in the exercise of its powers and functions under the Mauritius Revenue Authority Act, including in relation to the terms and conditions applicable to the agent's registration.

29.3 Registration

Where appropriate and in accordance with the applicable statutory framework, serious or persistent non-conformity may result in the registration of the tax agent or nominee being suspended or cancelled.

29.4 Referral to professional body

Where the conduct of a registered tax agent who is a member of MIPA or another professional body raises concerns regarding professional or ethical standards, the MRA may refer or report the matter to the relevant professional body.

29.5 Corrective action

Before taking or recommending action in relation to a shortcoming, the MRA may, where appropriate, request the registered tax agent to explain the circumstances and may invite the tax agent to take corrective measures.

Nothing in this provision limits any statutory power or procedure applicable to the registration of tax agents.

30. PROFESSIONAL JUDGEMENT

This Code is intended to establish standards of conduct rather than prescribe a response to every possible circumstance.

A registered tax agent should therefore exercise professional judgement when applying the Code.

Where a particular circumstance is not expressly addressed, the tax agent should consider:

a. Is the proposed conduct lawful?
b. Is it honest and transparent?
c. Is it in accordance with the client's lawful interests?
d. Is my professional judgement objective and independent?
e. Have I exercised reasonable care?
f. Have I protected confidential information?
g. Could my conduct mislead the client or the MRA?
h. Could my conduct reasonably undermine confidence in the tax-agent profession?
i. Would I be comfortable explaining my conduct to the MRA, my professional body or another independent reviewer?

If the answer to any of these questions gives rise to material concern, the tax agent should seek appropriate professional advice before proceeding.

31. THE TAX AGENT AS A PROFESSIONAL AND TRUSTED INTERMEDIARY

A registered tax agent should recognise that the role extends beyond the mechanical preparation of tax returns.

The tax agent is a professional intermediary who contributes to the effective functioning of the tax system by:

a. helping taxpayers understand and comply with their obligations;
b. assisting taxpayers to exercise their lawful rights;
c. promoting accurate and timely reporting;
d. facilitating constructive communication between taxpayers and the MRA;
e. identifying and correcting errors;
f. discouraging unlawful or abusive practices; and
g. maintaining high standards of professional conduct.

The tax agent should therefore seek to balance proper advocacy for the client's lawful interests with the wider responsibility to maintain the integrity of the tax system.

32. CORE STANDARDS – AT A GLANCE

A registered tax agent should be able to demonstrate that the practice:

a. Integrity
   i. acts honestly and transparently;
   ii. does not mislead clients or the MRA;
   iii. does not facilitate tax evasion or fraud; and
   iv. maintains the agent's own tax compliance.

b. Independence
   i. exercises objective professional judgement;
   ii. identifies and manages conflicts of interest; and
   iii. does not allow commercial pressure to compromise professional standards.

c. Competence
   i. maintains appropriate technical knowledge;
   ii. undertakes relevant continuing professional development;
   iii. obtains specialist assistance where necessary; and
   iv. supervises staff and nominees appropriately.

d. Due care
   i. obtains sufficient information;
   ii. questions information that appears unreliable;
   iii. checks calculations and material claims;
   iv. maintains appropriate review procedures; and
   v. corrects material errors promptly.

e. Confidentiality
   i. protects client information;
   ii. restricts access to authorised persons;
   iii. uses technology responsibly; and
   iv. complies with applicable data-protection requirements.

f. Client service
   i. obtains written authority;
   ii. uses clear engagement terms;
   iii. communicates material matters promptly;
   iv. explains significant risks; and
   v. provides transparent information concerning fees.

g. Relationship with MRA
   i. deals honestly and courteously with the MRA;
   ii. responds appropriately to requests;
   iii. presents clients' positions accurately;
   iv. does not obstruct the administration of tax laws; and
   v. does not seek improper influence.

h. Professional responsibility
   i. maintains proper records;
   ii. issues receipts;
   iii. maintains appropriate quality controls;
   iv. protects client interests when ceasing to act;
   v. maintains appropriate business-continuity arrangements; and
   vi. upholds public confidence in the tax profession.

33. REVIEW OF THE CODE

The Mauritius Revenue Authority may periodically review this Code in consultation with relevant stakeholders, including:

a. registered tax agents;
b. the Mauritius Institute of Professional Accountants;
c. the legal profession;
d. relevantprofessionalandbusinessorganisations;
e. taxpayer representatives; and
f. other stakeholders considered appropriate.

The Code should be reviewed having regard to:

a. changes in the revenue laws;
b. experience gained from administering the tax-agent regime;
c. developments in professional standards;
d. technological developments, including artificial intelligence;
e. emerging tax risks;
f. international standards and best practices; and
g. feedback from taxpayers and registered tax agents.



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