

SCHEDULES

SCHEDULE 38

TAX AGENTS: DISHONEST CONDUCT

PART 1

INTRODUCTION

Dishonest conduct

- 3 (1) An individual “engages in dishonest conduct” if, in the course of acting as a tax agent, the individual does something dishonest with a view to bringing about a loss of tax revenue.
- (2) It does not matter whether a loss is actually brought about.
- (3) Nor does it matter whether the individual is acting on the instruction of clients.
- (4) A loss of tax revenue would be brought about for these purposes if clients were to—
- (a) account for less tax than they are required to account for by law,
 - (b) obtain more tax relief than they are entitled to obtain by law,
 - (c) account for tax later than they are required to account for it by law, or
 - (d) obtain tax relief earlier than they are entitled to obtain it by law.
- (5) “Tax” is defined in Part 6 of this Schedule.
- (6) “Tax relief” includes—
- (a) any exemption from or deduction or credit against or in respect of tax, and
 - (b) any repayment of tax.
- (7) A reference in this paragraph to doing something dishonest includes—
- (a) dishonestly omitting to do something, and
 - (b) advising or assisting a client to do something that the individual knows to be dishonest.