

## SCHEDULES

### SCHEDULE 38

#### TAX AGENTS: DISHONEST CONDUCT

##### PART 1

##### INTRODUCTION

###### *Tax agent*

- 2 (1) A “tax agent” is an individual who, in the course of business, assists other persons (“clients”) with their tax affairs.
- (2) Individuals can be tax agents even if they (or the organisations for which they work) are appointed—
- (a) indirectly, or
  - (b) at the request of someone other than the client.
- (3) Assistance with a client’s tax affairs includes—
- (a) advising a client in relation to tax, and
  - (b) acting or purporting to act as agent on behalf of a client in relation to tax.
- (4) Assistance with a client’s tax affairs also includes assistance with any document that is likely to be relied on by HMRC to determine a client’s tax position.
- (5) Assistance given for non-tax purposes counts as assistance with a client’s tax affairs if it is given in the knowledge that it will be, or is likely to be, used by a client in connection with the client’s tax affairs.