

TO ALL MEMBERS

TECHNICAL

Special Dialogue on Tax Audit and Investigation with IRB (Addendum)

Further to our [e-CTIM TECH No.16/2013](#) (e-CTIM No.20/2013) dated 08 February 2013, which we had sent to the Inland Revenue Board (IRB) for comments and confirmation, the IRB has responded with the clarification:

With regard to the Institute's request for sharing of the statement (which is recorded by the IRB in a criminal investigation) with the tax agent and taxpayer, the IRB has indicated that:

- (i) The tax agent will be permitted to be present at the statement-taking session for the purpose of advising the taxpayer, but the signed statement is usually not given to the tax agent.
- (ii) The statement from the witness will not be given to the tax agent,
- (iii) The statement by the suspect could be given to the tax agent upon request, because it is a public document.

Please be guided accordingly.

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