

FIJI

INSTITUTE

OF

ACCOUNTANTS



Advertising
By-Laws

EFFECTIVE 22 September 2020

FIJI INSTITUTE OF ACCOUNTANTS

Advertising By-Laws

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Introduction

The Fiji Institute of Accountants (FIA) Rules Part IV Fundamental Rules section 29 on Advertising states that *“No member shall advertise by any means or in any manner as engaging in the public practice of accountancy except as otherwise permitted in the by-laws of the Institute.”*

The FIA Council approved on 22 September 2020 that advertising is permitted in a limited sense for chartered accounting firms establishing and maintaining a website for informational purposes only.

The FIA Supplementary Code of Ethics effective 01 July 2008 in Chapter 2 Professional Conduct also includes advertising in sections 2.10 to 2.13.

Definitions

2. In these By-Laws unless the context otherwise requires:
“members” throughout these By-Laws refer to registered members
“registered members” means members of the Institute who are registered in accordance with the provisions of the FIA Act as chartered accountants (whether holding a Certificate of Public Practice or otherwise), provisional members, affiliate accountants and licensed accountants.

The Principles of Advertising

3. A member may advertise its professional services in the manner set out by these By-Laws.
4. Subject to clause 5 below any advertisement made by a member should:
 - (a) provide information regarding the professional services the member provides in an objective manner;
 - (b) Not use material or content which will bring the profession into disrepute;
 - (c) Not make any statement, misleading or deceptive or likely to deceive;
 - (d) Not claim or imply superiority of the member’s professional services over others or denigrate the work of other members;
 - (e) Not contain unjustified claims to be an expert or specialist in a particular field of accountancy;
 - (f) Not include any testimonial or endorsements concerning the member; and
 - (g) Express or imply the ability to influence any court, tribunal, regulatory agency or similar body or official.
5. A member must not advertise on the radio, television or other digital platforms. Nothing in these By-Laws shall prevent a member from:
 - (a) Establishing and maintaining a website that complies with clause 4; or
 - (b) Appearing on television or radio to answer questions in the field of accountancy or render an opinion on matters of public interest, provided that no payment or inducement has been provided by or on behalf of the member or to the member to obtain this publicity.