

Your manager has had a meeting with Florina and Kanzi who are clients of your firm. Florina's father, Winston, also attended the meeting. The notes prepared following the meeting and an email from your manager setting out the work he requires you to do are set out below.

**Email from your manager – dated 7 September 2017**

**Please carry out the following work.**

**(c) Becoming Winston's tax adviser**

Winston wants to appoint us to replace his existing tax advisers.

Explain any difficulties which we may have complying with the fundamental principles of professional ethics in relation to acting for Winston and suggest appropriate safeguards.

**Tax manager**

**Required:**

Carry out the work requested in the email from your manager. The following marks are available:

(c) Becoming Winston's tax adviser. (5 marks)