

Tax Return: Individual Engagements – Terms and Conditions

These Terms and Conditions (T&Cs) are to be read in conjunction with our engagement letter with you. They apply to all services that we perform for you that are described in our engagement letter ("the Services"). Together, our engagement letter and these T&Cs are called "this Agreement". If the two documents are inconsistent, the terms in the engagement letter overrule these T&Cs. This Agreement constitutes the entire agreement between us with respect to our work under this agreement and supersedes all prior agreements, proposals, oral and written representations and negotiations.

1. Events Required to be Disclosed

In accordance with the *Tax Agent Services (Code of Professional Conduct) Determination 2024* (the Determination), I advise you that there are no events which have occurred within the last 5 years which require disclosure.

2. TPB Register and Complaints Process

The TPB maintains a register of tax agents and BAS agents (tax practitioners) and this register can be accessed and searched at <https://www.tpb.gov.au/public-register>. The TPB's register confirms that we are registered tax practitioners with no conditions imposed on our registrations.

All complaints should be raised with us at first instance with the view that your concerns can be resolved amicably between us. In the event that your concerns cannot be satisfactorily resolved, you may wish to raise a complaint with the IPA and/or the TPB:

- IPA's complaints process can be accessed at <https://www.publicaccountants.org.au/about/complaint-investigation/complaints-about-an-ipa-member>.
- The TPB's complaints process can be accessed at <https://www.tpb.gov.au/complaints>.

Further information is contained in an Information for Clients document on the TPB's website: <https://www.tpb.gov.au/sites/default/files/2024-10/Information%20for%20clients%20factsheet.pdf>.

3. Objective and Scope of the Engagement

We will provide tax services to you as described in our engagement letter.

You have given us authority to use the Australian Taxation Office (ATO)'s online portal for tax agents for the purpose of managing and meeting your taxation obligations.

Please be aware that we will not conduct an audit or review as a service to be performed for you and accordingly, no assurance will be expressed. Unless specified in our engagement letter as a service to be performed for you, our engagement cannot be relied upon to disclose irregularities including fraud, other illegal acts and errors that may occur. However, we will inform you of such matters if they come to our attention.

We will perform the services agreed in accordance with professional and ethical standards including APES 220 *Taxation Services*. These standards require that, in undertaking this engagement, we comply with relevant ethical requirements of APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* and the *Tax Agents Services Act 2009*.

Independence and conflicts of interest

We have procedures in place to periodically assess our independence assigned to our engagement. We will notify you in a timely manner should we become aware of any conflict of interest or independence issues.

If during the engagement you become aware of any conflict of interest or potential conflict of interest or there is a change of circumstances which may result in a conflict, you must advise us.

Events that may give rise to a conflict of interest or potential conflicts of interest include:

- Events affecting you, such as deaths, matrimonial disputes as well as litigation (threatened or actual).
- Changes to the structure of your business or your business relationships.
- Offering an employment opportunity to a current or former employee of our practice.

Confidentiality

We will conduct this engagement in accordance with professional and ethical standards issued by the APESB. The information acquired from you for our engagement is subject to strict confidentiality requirements and will not be disclosed by us to other parties except as required by law or professional and ethical standards, unless we have your written consent.

NOCLAR obligations

Pursuant to the Responding to Non-Compliance with Laws and Regulations (NOCLAR) requirements of APES 110, we are required to report any non-compliance with laws and regulations or acts of omission or commission, intentional or unintentional by a client or by those charged with governance, by management or by other individuals working for or under the direction of a client which are contrary to the prevailing laws or regulations.

4. Our Obligation to Comply with the Law

We have a professional duty to act in your best interests. However, our duty to act in your best interests is subject to an overriding obligation to comply with the law, even if that may require us to act in a manner that may be contrary to your directions. For example, we cannot lodge an income tax return that we believe to be false in a material respect. Further, where a statement lodged with the ATO contains a false or misleading statement, the Determination requires us to, in certain circumstances, take particular actions which may include one or more of:

- advising you that the statement should be corrected;
- withdrawing from our engagement and professional relationship with you;
- notifying the ATO that we are not reasonably satisfied that our advice to correct the statement was acted upon; or
- taking further action in the public interest.

5. Use of Consumer Data Right Data

We acknowledge that you may consent for an Accredited Data Recipient under the Consumer Data Right (CDR) to disclose your CDR data to us. We confirm that for this purpose you may nominate G C Perry & Co as your Trusted Adviser and that as your trusted adviser, We will only access the data necessary to provide the services in this engagement letter.

6. Your Rights and Obligations Under the Taxation Laws

Taxpayers have certain rights under taxation laws, including the right to seek a private ruling from the ATO or to appeal or object against a decision made by the Commissioner. Taxpayers also have certain obligations under Australian taxation laws, such as the obligation to keep proper records and the obligation to lodge returns by the due date. We must keep you informed of any specific rights and obligations that may arise under Australian taxation laws. Further, we must keep you informed of my rights, responsibilities and obligations as a tax practitioner.

Further information is contained in an Information for Clients document on the TPB's website:
<https://www.tpb.gov.au/sites/default/files/2024-10/Information%20for%20clients%20factsheet.pdf>.

7. Your Responsibilities

It is important to remember you are personally responsible for the information contained in any statutory form, return or schedule. Before documentation is lodged on your behalf, drafts will be forwarded for your review and approval. Documentation will be lodged with the relevant departments/authorities by the due date(s), provided all necessary information and documentation is received by the agreed date(s). If you are late in providing information, best efforts will be made to meet lodgment due dates. However, no responsibility will be accepted for any late lodgment penalties incurred.

Your disclosure and record-keeping obligations

You are required by law to keep full and accurate records relating to your tax affairs. It is your obligation to provide us with all information that is reasonably expected as necessary to allow us to perform work contemplated under this engagement within a timely manner or as requested. This includes providing accurate and complete responses to questions asked. Inaccurate, incomplete or late information could have a material effect on services provided and/or conclusions reached.

We need not verify the underlying accuracy or completeness of information from you if it appears reasonable. However, if we believe information is missing, incorrect or misleading, we will need to seek further assurance from you.

The *Taxation Administration Act 1953* contains specific provisions that may provide you with “safe harbour” protection from administrative penalties for incorrect or late lodgment of returns. These safe harbour provisions will only be available to you if, amongst other things, you provide “all relevant taxation information” to us in a timely manner. Accordingly, it is to your advantage that all relevant information is disclosed to us, as any failure by you to provide this information may affect your ability to rely on the “safe harbour” provisions and will be taken into account in determining your liability to an administrative penalty. It is your responsibility to show that you have brought all matters to our attention if you want to take advantage of this legislative safe harbour

8. Previous Tax Returns

It is noted that we are not engaged to review the accuracy of previous tax returns lodged by you or another tax practitioner. Where relevant, you have warranted that reliance can be placed on financial statements and other financial records presented by you for this purpose.

9. Engagement Output

The output of this engagement includes the preparation of documents and provision of services as detailed in the engagement letter. Where applicable, we will also provide a copy of the completed tax return(s) along with a summary of key outcomes, such as any refund or amount payable.

Our responsibility is limited to you as our client. We do not accept liability for any use or reliance on the tax return(s) or related documents by any other person or entity. These documents are prepared solely for the purpose stated and must not be used or relied upon for any other purpose. Accordingly, we may include a disclaimer to this effect in the prepared documents.

10. Engagement Period

The engagement period commences on the date you acknowledge and confirm acceptance of our terms of engagement and will continue until revoked by you/us.

11. Professional Fees and Terms of Payment

Professional fees and terms of payment are set out in our engagement letter.

12. Ownership of Documents

The final documents which we are specifically engaged to prepare, together with any other original documents given to us, shall remain your property. Documents brought into existence by us remain our property at all times. However, we will provide you with copies of any documents you require from time to time.

13. Lien over Documents

If permitted by law, we may exercise a lien over all materials or records in our possession to all engagements for you until all outstanding fees and disbursements are paid in full.

14. Quality Review

As a member of the Institute of Public Accountants (IPA), we are subject to the IPA's Quality Review Program (QRP) mandated by the International Federation of Accountants (IFAC). QRP reviews assess member compliance with the professional and ethical standards and by accepting our engagement you acknowledge that, if requested by the IPA, files relating to this engagement may be made available for QRP review. Unless otherwise advised, you are consenting to your files being part of a QRP review.

15. Professional Standards Scheme

As a member of the IPA, we are part of the IPA Professional Standards Scheme and our liability is limited by a Scheme approved under Professional Standards Legislation. For more information on the IPA Professional Standards Scheme or Professional Standards Schemes generally, please refer to: www.psc.gov.au.

16. Privacy

We understand the importance of protecting the privacy of your personal information. In handling personal information, we comply with the *Privacy Act 1988* (Cth) (Privacy Act), as amended from time to time, and with the 13 Australian Privacy Principles in the Privacy Act and other applicable privacy-related legislation.

We collect, use, disclose and store your personal information in accordance with our privacy policy, a copy of which can be made available to you upon request.

We may collect your personal information directly from you or your authorised representatives, from third parties where you have provided your consent, or where the collection of your personal information is permitted by law.

The types of personal information we collect includes general identification information such as names, occupation, and date of birth, contact details such as address, email address, and mobile phone number, government-issued identification numbers such as tax file numbers, financial information, and information regarding your superannuation and/or insurance arrangements.

Generally, we collect, use and disclose your personal information for the purposes of providing you with the Services.

If you do not provide your personal information to us, this may affect our ability to assist you.

We may also use your personal information for the purpose of providing marketing information to you. Please let us know if you do not want this information to be sent to you.

We may also disclose your personal information to third parties engaged to undertake specific processes, functions or activities and/or provide services for us.

Any disclosure is always on a confidential basis. We may also disclose your personal information if required or authorised by law.

If you would like to access, or seek correction of, the personal information we collect and hold about you, or otherwise enquire or complain about our approach to privacy, please contact our principal on

03 9484 5050 or at results@gcperryco.com.au. Our privacy policy contains further information about these processes.

17. Third-Party Involvement

In providing our services to you, we utilise cloud computing systems provided by Xero, SuiteFiles (New Zealand) and Microsoft (USA). For information about protection of your personal data storage please follow these links:

<https://www.xero.com/au/data/xero-and-gdpr/>

<https://www.suitefiles.com/features/secure-cloud-document-storage/>

<https://www.microsoft.com/en-au/trust-center/privacy>

This engagement is a contract between you and G C Perry & Co, and you agree that none of the third parties we use will have any liability to you and you will not bring any claim or proceedings of any nature in connection with this engagement against any third party that we may use to provide the services. This exclusion will not apply to any liability, claim or proceeding founded on an allegation of fraud or other liability that cannot be excluded under law.

Right to Vary Standard Terms and Conditions

These terms and conditions can be varied or amended in writing from time to time without notice.