



## 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

[If there are no matters to disclose]

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.

[If there are matters to disclose]

The Determination requires me to disclose the following events which have occurred within the last 5 years:

- <registration was suspended or terminated by the Board: provide details>
- <became an undischarged bankrupt or went into external administration: provide details>
- <any conviction relating to a serious taxation offence or an offence involving fraud or dishonesty: provide details>



- <served or was sentenced to a term of imprisonment in Australia for 6 months or more: provide details>
- <I was penalised, subject to an injunction, or was subject to an order for breaching a voluntary undertaking, for:
  - being a promoter of a tax exploitation scheme: provide details; or
  - implementing a scheme that has been promoted on the basis of conformity with a public ruling, private ruling or oral ruling in a way that is materially different from that described in the ruling: provide details; or
  - promoting on the basis of conformity with a public ruling, private ruling or oral ruling a scheme that is materially different from that described in the ruling: provide details>
- <the Federal court has imposed on me a pecuniary penalty for contravening a civil penalty provision under the *Tax Agent Services Act 2009*: provide details>

The Determination also requires me to disclose whether <any current conditions apply to registration: provide details>.

## 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 I am a registered tax practitioner with <no conditions imposed on my registration OR subject to the following conditions: provide details>.

All complaints should be raised with <us/me> 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/I> 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/I> will inform you of such matters if they come to <our/my> attention.

<We/I> 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/I> 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/my> 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/I am> 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/My> Obligation to Comply with the Law**

<We/I> have a professional duty to act in your best interests. However, <our/my> duty to act in your best interests is subject to an overriding obligation to comply with the law, even if that may require <us/me> to act in a manner that may be contrary to your directions. For example, <we/I> cannot lodge an income tax return that <we/I> 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/me>** 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/I am>** 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 (optional)**

**<We/I>** acknowledge that you may consent for an Accredited Data Recipient under the Consumer Data Right (CDR) to disclose your CDR data to **<us/me>**. **<We/I>** confirm that for this purpose you may nominate **<Firm's name/me>** as your Trusted Adviser and that as your trusted adviser, **<we/I>** 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/I>** must keep you informed of any specific rights and obligations that may arise under Australian taxation laws. Further, **<we/I>** 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/me>** with all information that is reasonably expected as necessary to allow **<us/me>** 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/I> need not verify the underlying accuracy or completeness of information from you if it appears reasonable. However, if <we/I> believe information is missing, incorrect or misleading, <we/I> 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/me> in a timely manner. Accordingly, it is to your advantage that all relevant information is disclosed to <us/me>, 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/my> attention if you want to take advantage of this legislative safe harbour.

## 8. Previous Tax Returns

It is noted that <we are/I am> 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

<Describe the engagement outputs, including timeframes (where relevant)>

There is no assumption of responsibility for any reliance on <our/my> <describe engagement output> by any person or entity other than you and those parties indicated in the <describe engagement output>. The <describe engagement output> shall not be inferred or used for any purpose other than for which it was specifically prepared. Accordingly, our <describe engagement output> may include a disclaimer to this effect.

## 10. Engagement Period

The engagement period commences on <the date you acknowledge and confirm acceptance of our terms of engagement> and will continue until <insert date OR completion of the scope of tax services for the 20XX-YY financial year OR revoked by you/us/me>.

## 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/I am> specifically engaged to prepare, together with any other original documents given to <us/me>, shall remain your property. Documents brought into existence by <us/me> including <specify nature of documents and working papers>, remain <our/my> property at all times. However, <we/I> will provide you with copies of any documents you require from time to time.

## 13. Lien over Documents (optional)

[Further guidance: refer "Lien over Client Documents" under Practice Management Tools on IPA's website: <https://www.publicaccountants.org.au/resources/templates>]

If permitted by law, <we/I> may exercise a lien over all materials or records in <our/my> 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/I am> 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/I am> part of the IPA Professional Standards Scheme and <our/my> 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](http://www.psc.gov.au).

## 16. Privacy

<We/I> understand the importance of protecting the privacy of your personal information. In handling personal information, <we/I> 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/I> collect, use, disclose and store your personal information in accordance with <our/my> privacy policy, a copy of which can be found on <our/my> website or otherwise made available to you upon request.

<We/I> 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/I> collect includes <amend list to accurately reflect the personal information that is collected> 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/I> collect, use and disclose your personal information for the purposes of providing you with <description of services> services.

If you do not provide your personal information to <us/me>, this may affect <our/my> ability to assist you.

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

To provide <our/my> <description of services> services, <we/I> may disclose your information to third parties engaged to perform administrative or other business management services. <insert if the optional Third Party Involvement clause below is being used, otherwise delete:> We may also disclose your personal information to third parties engaged to undertake specific processes, functions or activities and/or provide services for <us/me>.

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

<insert if personal information may be disclosed overseas, otherwise delete:> <We/I> may disclose personal information to overseas recipients in order to provide necessary <description of services> and for administrative or other business management purposes. Before disclosing any personal information to an overseas recipient, <we/I> take steps reasonable in the circumstances to ensure the overseas recipient complies with the Australian Privacy Principles or is bound by a substantially similar privacy scheme unless you consent to the overseas disclosure or it is otherwise required or permitted by law.

If you would like to access, or seek correction of, the personal information <we/I> collect and hold about you, or otherwise enquire or complain about our approach to privacy, please contact <our/my> privacy compliance officer on <telephone number> or at <email address>. <Our/my> privacy policy contains further information about these processes.

## 17. Third-Party Involvement (optional)

At times <we/I> may outsource some of <our/my> work which involves <us/me> entering into an agreement with a third party to provide specific processes, functions, services or activities for <us/me>. If <we/I> decide to do this as part of performing the Services for you, <we/I> will contact you first to seek your approval to engage other parties.



[Include the following paragraph only if you have outsourcing arrangements relevant to the client]

<We/I> have outsourcing arrangements with <insert name of third party> in <insert location of third party> whom <we/I> engage from time to time to assist <us/me>. The nature and extent of the service <we/I> utilise are <insert relevant activities>.

[Include the following paragraph only if you use cloud computing services relevant to the client]

In providing our services to you, <we/I> utilise cloud computing systems provided by <insert name of provider> which is based in <insert location of provider>. <Insert details of how confidential information of clients is stored – this could be by way of reference to a separate document or information on your website.>

This engagement is a contract between you and <Firm's name/me>, and you agree that none of the third parties <we/I> 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/I> 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. A current copy of these terms and conditions is available from our website at <insert website address>.