



Client Engagement letter 2024

Thank you for your instructions to attend to the accounting and taxation requirements for yourself and any related entities. We look forward to working with you.

We will provide you with professional accounting services in compliance with APES Standard 110 Code of Ethics.

Unless otherwise agreed, we will prepare your income tax returns for yourself and/or related entities and related statements, which will include a BAS review as part of the engagement where applicable.

Our engagement is to attend to the following matters for the Group, as applicable:

- Prepare the annual financial statements, if applicable.
- Prepare and lodge annual income tax returns;
- Prepare and lodge other forms including Taxable Annual Payment Reports (TPAR) and Superannuation Guarantee Charge (SGC) Statements
- Prepare resolutions and minutes for entities as required

Our services will be provided to you on a fee for service basis.

If you require services outside of the above, that service required may incur additional charges.

Our obligations

- We are obliged to consider whether our clients create any threats to compliance with our Fundamental Principles and where we cannot reduce the risk to an acceptable level we are obliged to cease the TE under the Code (section 320) to decline or cease the client engagement.
- We have a duty to act in your best interests, unless this duty is inconsistent with our duty to act in the public interest.
- During the course of our engagement, if we identify or suspect that Non-Compliance with Laws have occurred or may occur, we will discuss the matter with the appropriate level of management and may withdraw from the engagement and the professional relationship where permitted by law or regulation.
- Where appropriate we will inform you of our intention to disclose the matter to an appropriate authority before disclosing the matter. However, if we have reason to believe that the actual or intended conduct would constitute an imminent breach of a law or regulation that would cause substantial harm to the general public, we may immediately disclose the matter to an appropriate authority in order to prevent or mitigate the consequences of such imminent breach of law or regulation.
- As a Tax Agent, our work for you is performed in accordance with the *Tax Agent Services Act 2009*. Under this Act, the *Tax Agent Services (Code of Professional Conduct) Determination 2024* requires that we make the following disclosures to you:
 - Matters that could significantly influence your decision to engage us (or continue to engage us) for a Tax Agent Service from 1 July 2022 onwards.
 - The Tax Practitioner's Board maintains a register of Tax Agents and BAS Agents. You can access and search this register here: <https://www.tpb.gov.au/public-register>
 - If you have a complaint about our Tax Agent services, you will need to contact your Accountant in the first instance with details by email. If they are unable to resolve your complaint within 3 business days, please contact Cathy Jones – Managing Director by email cathy@bantacsningi.com.au. Your complaint will be investigated by the Managing Director. We will provide you with email acknowledgement of receipt of your complaint and our understanding of the circumstances. The email will inform you that we will attempt to resolve your complaint within 14 days and will outline the dispute resolution process. If you are unhappy with the outcome that we propose to you, you can then make a complaint to the Tax Practitioners Board (TPB) using the link listed above. The TPB will send you an email to acknowledge the receipt of your complaint and review and risk assess your complaint. If you are unhappy with how the TPB has dealt with your complaint, the above link includes details about your review rights and who can further assist you.

Your obligations

- You are responsible for full disclosure of all relevant information.
- You are responsible for your own record keeping relating to your affairs.
- You provide us with all records relating to your affairs.
- You are responsible for the reliability, accuracy and completeness of the particulars and information provided to us, and if the TE includes financial reporting, the accounting records and disclosures of all material and relevant information provided to us. Accordingly, and advice given to you is only an opinion based on our knowledge or your particular circumstances.



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- You are responsible for retaining paperwork for as long as legally required.
- You have obligations under self- assessment to keep full and proper records in order to facilitate the preparation of accurate returns.
- You must retain paperwork for a period of five (5) years after the assessment as you may be subject to an Australian Taxation Office review.

Ownership of materials

- You own all original materials given to us.
- We own all materials produced by us that resulted from our skill and attention to the extent that the materials produced by us incorporate any original materials you give to us.
- We may exercise a lien of your documents in our possession in the event of a dispute, which will be handled in accordance with our firm's dispute resolution process.
- Subject to the payment of all outstanding professional fees and disbursements owing to us, we will provide you with materials produced by us for you in the event you engage the services of another practitioner and the materials are required by your new practitioner

Privacy

- Our collection use and disclosure of your personal information (PI) may be subject to the *Privacy Act 1988* (Cth) and accordingly we will only collect PI about you that relates to the TE. We may disclose PI about you for the primary purpose of this TE or to third parties by express consent or as required by law. This PI may be stored in an off-sight server within Australia. If you would like to access any PI we might hold about you contact us on 07 5497 6777.
- We may collect PI about you, your representatives, your clients and others when we provide services to you. If we do, you agree to work with us to ensure that we both meet our respective obligations under the *Privacy Act 1988* (Cth). If you require a copy of our privacy policy please contact our office on 07 5497 6777.
- Where an outsourced service requires the disclosure of PI to an overseas recipient, we take care to ensure that other third parties outside Australia to whom we disclose PI are subject to contractual obligations relating to privacy and the handling of your personal information and can only use the information for the purposes stipulated by us.
- In providing our services to you, we utilise Citrix server using cloud computing provided by The Access Group which is based in Sydney and we rely on their security measures. We also store client information in a data server managed in Australia, which may subject to Australian privacy law.
- If your PI is disclosed to CPA Australia for the purpose of conducting a CPA Australia Best Practice Program assessment on the services provided, your personal information will be handled by CPA Australia as outlined in the CPA Australia Privacy Policy.

Confidentiality

- We have an ethical duty of confidentiality, which means we must not share or disclose your details of this TE to anyone, except as otherwise specified in this clause, without your consent unless required to by law.

Professional Indemnity Insurance (PII)

- We hold professional indemnity insurance of at least the minimum amount prescribed in the CPA Australia Ltd By-Laws or as required by law.

Professional Standards Scheme & Limitation of Liability

- We participate in the CPA Australia Ltd Professional Standards Scheme (**Scheme**), which facilitates the improvement of professional standards to protect consumers and may limit our liability to you in a cause of action.
- The Scheme applies to professional accounting services including accounting, bookkeeping, taxation, auditing and assurance, insolvency and corporate reconstruction, management accounting, management consulting, forensic accounting, valuation services.

If you agree with this engagement, please sign this letter as confirmation that it is in accordance with your understanding of the engagement and return it to our office.

Yours truly



Catherine Jones CPA
Registered Tax Agent
Bantacs Accountants (Qld) Pty Ltd



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To Catherine Jones, Bantacs Accountants (Qld) Pty Ltd

I have read your Terms of Engagement (TE) and acknowledge details of the engagement. Please proceed with the engagement for the listed client and entities below

Signed: _____ Date:_____

Print Name: _____

Print Name of Entity/s: _____
