

22nd January 2025

To Whom It May Concern:

**Re: Information we are required to Disclose to You
under S45 of the Tax Agent Services (Code of Professional Conduct)**

As a Tax Agent, my 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 I make the following disclosures to you.

Register of Tax Agents

The TPB maintains a register of Tax Agents and BAS Agents. You can access and search this register here: <https://www.tpb.gov.au/public-register>

How to Make a Complaint about Services we Provided

If you have a complaint about our Tax Agent services, please contact Allison Scholar - Director by email. Your complaint will be investigated by the Director who is not involved in the subject matter of the dispute where possible.

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 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.

Information about Rights, Responsibilities and Obligations

The Tax Practitioners Board have created [this factsheet](#) to provide some general information about the rights, responsibilities and obligations of a registered tax practitioner, and the obligations that we expect you, as a client, to fulfil.

More specific terms and conditions are listed in your engagement letter.

Information about Prescribed Events

Tax Agents must advise current and prospective clients if any of the following events occurred within the last 5 years:

- *your registration was suspended or terminated by the Board*
- *you were an undischarged bankrupt or went into external administration*
- *you were convicted of a serious taxation offence*
- *you were convicted of an offence involving fraud or dishonesty*
- *you were serving, or were sentenced to, a term of imprisonment in Australia for 6 months or more*
- *you were penalised, subject to an injunction, or been subject to an order for breaching a voluntary undertaking, for being a promoter of a tax exploitation scheme*
- *you were penalised, subject to an injunction, or been subject to an order for breaching a voluntary undertaking, for 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*
- *you were penalised, subject to an injunction, or been subject to an order for breaching a voluntary undertaking, for 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*
- *the Federal Court has ordered you to pay a pecuniary penalty for contravening a civil penalty provision under the Act.*

I confirm that none of these events have occurred.

Information about Other Matters

Tax Agents must advise current and prospective clients if their registration is subject to any conditions and if there are any Code compliance breaches.

I can confirm that there are no conditions to my registration and no breaches recorded.

Yours faithfully,

Allison Scholar
Director