



Standard Engagement Terms and conditions

These Terms and Conditions are provided for client engagements where no specific engagement letter is provided ie Individual Tax Returns.

Scope of services

You have requested that we provide the following services (where ATO is the Australian Taxation Office):

- Income tax return preparation and lodgment including amendments
- Manage and attend to your income tax matters including submissions to the ATO and other agencies on your request
- Requesting payment arrangements with the ATO on your behalf
- Manage your PAYG Instalment obligations
- Updating ATO information including registrations

- Where you are registered for GST and or PAYG Withholding
 - Preparation and lodgment of BAS returns
 - Preparation and lodgment of Single Touch Payroll reports
 - Preparation of any WorkCover and Payroll Tax obligations
 - Preparation of your FBT Return and any FBT Declarations

Based on the above scope of work, you have given us the authority to use the tax agent portal and other tax portal related activities for the purpose of managing and meeting your taxation, business and superannuation lodgment obligations.

If we agree to provide additional services to you, we may provide you with a new or amended engagement letter. If we do not, those additional services will be provided under this engagement letter.

Fees

Our fees will be charged in accordance with the attached fee schedule. Please review these to ensure you understand the basis of our charges and our payment terms.

Your agreement

You are deemed to have accepted the terms of this engagement by providing instructions to us to provide services to you.

1. Who may instruct us

You confirm that you, and any other person you nominate in writing from time to time (provided we have acknowledged such nomination), are authorised to give us instructions and information on behalf of all persons we are acting for and to receive our advice and documents on their behalf.

2. You and your spouse/partner/other family members

We will advise you and your spouse/partner/other family members on the basis that you are a family unit with shared interests. We may deal with either/any of you and may discuss with either of you the affairs of the other. If you wish to change these arrangements, please let us know.

3. Know your customer

We may be required to verify your identity for the purposes of the anti-money laundering laws. We may request from you such information as we require for these purposes and make searches of appropriate databases.

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Liability limited by a scheme
approved under Professional
Standards Legislation



Tax agent
26095720



CHARTERED ACCOUNTANTS™
AUSTRALIA + NEW ZEALAND

4. Your responsibilities

You must provide us with all information necessary for dealing with your affairs including information which we reasonably request, in sufficient time to enable our services to be completed before any applicable deadline. We will rely on such information being true, correct and complete and will not audit the information except to the extent we are specifically engaged to provide audit-related services;

You authorise us to approach such third parties as may be appropriate for information that we consider necessary to deal with your affairs.

You must keep us informed on a timely basis of changes in your circumstances that may affect our services.

5. Qualifications on our services

To the extent our services involve the performance of services established by law, nothing in the engagement letter or these terms reduce our obligations under such law.

You must not act on advice given by us on an earlier occasion without first confirming with us that the advice is still valid.

Our services are limited exclusively to those you have engaged us to perform. Unless otherwise specified in the engagement letter, our services cannot be relied upon to disclose irregularities and errors, including fraud and other illegal acts, in your affairs. Neither an audit nor a review will be conducted and, accordingly, no assurance will be expressed.

Where our engagement is recurring, we may amend our engagement letter and these terms where we consider it is necessary or appropriate to do so. If you do not accept such amendments, you must notify us promptly in which case you may terminate our engagement in accordance with section 18 below and those amendments will not apply prior to such termination.

6. Reliance on advice

We will endeavour to record all advice on important matters in writing. Advice given verbally is not intended to be relied upon unless confirmed in writing. If we provide verbal advice (for example during a meeting or telephone conversation) that you wish to rely on, you must ask us to confirm the advice in writing.

7. Investment and financial advisory advice

We will not provide you with investment or financial advice regulated under the *Corporations Act 2001* (Cth) unless we have expressly agreed to do so in writing, specifying an applicable Australian Financial Services Licence number.

8. Professional obligations

We will comply with the professional and ethical standards of the Accounting Professional and Ethical Standards Board, available at apesb.org.au. This includes APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)*, which among other things contains provisions that apply if we become aware of any actual or potential 'non-compliance with governing laws or regulations' (NOCLAR). Where any such non-compliance poses substantial harm (such as serious adverse consequences to investors, creditors, employees, auditor, group auditor or the public), we may be required to disclose the matter to an appropriate authority.

9. Conflicts of interest

We will inform you if we become aware of any conflict of interest in our relationship with you (including between the various persons this engagement letter covers) or in our relationship with you and another client. Where conflicts are identified which cannot be managed in a way that protects your interests then we will be unable to provide further services to some or all of the persons to whom this engagement applies. If this arises, we will inform you promptly.

We may act for other clients whose interests are not the same as or are adverse to yours, subject to the obligations of conflicts of interest and confidentiality referred to above.

10. Fees and payment

Our fees will be charged on the basis set out in the engagement letter and have been set based on the level of skill, responsibility, importance and value of the advice, as well as the level of risk.

If we have provided you with an estimate of our fees for any specific work, this is an estimate only and our actual fees may vary.

We may provide a fixed fee for the provision of specific services. If it becomes apparent to us, due to unforeseen circumstances, that a fixed fee is inadequate, we may notify you of a revised figure and seek your agreement to it.

In some cases, you may be entitled to assistance with your professional fees, particularly in relation to any investigation into your tax affairs by the ATO. Assistance may be provided through insurance policies you hold or via membership of a professional or trade body. Other than where such insurance was arranged through us, you will need to advise us of any such insurance cover that you have. You will remain liable for our fees regardless of whether all or part are to be paid by someone else.

We will bill on completion of any body of work or at any time an interim invoice is applicable, and our invoices are due for payment within 7 days of issue. Our fees set out in our engagement letter are inclusive of GST. Any disbursements and expenses we incur in the course of performing our services will be added to our invoices where appropriate.

Unless otherwise agreed to the contrary, our fees do not include the costs of any counsel, or other professionals or third parties engaged with your approval.

We may suspend our services or to cease to act for you on giving written notice if payment of any fees is unduly delayed.

We intend to exercise these rights only where it is fair and reasonable to do so.

11. Confidentiality

We will take all reasonable steps to keep your information confidential, except where:

- we need to disclose your information to our service providers (including auditors of client monies if applicable) or regulatory bodies in performing the services, our professional advisers or insurers or as part of an external peer review from time to time. Our files may also be subject to review as part of the quality review program of Chartered Accountants Australia and New Zealand. By accepting this engagement you acknowledge that, if requested, our files relating to this engagement will be made available under this program. We will take reasonable steps to ensure any such recipient (other than a regulatory body) keeps such information confidential on the same basis;
- we are required by law, regulation, a court of competent authority, or those professional obligations referred to in section 8 above, to disclose the information;
- we provide limited information (but only to the extent reasonably necessary) to potential purchasers (or their professional advisors) of our practice but we will take reasonable steps to ensure that any such recipient keeps the disclosed information confidential; or
- you give us permission to disclose the information.

We may retain your information during and after our engagement to comply with our legal requirements or as part of our regular IT back-up and archiving practices. We will continue to hold such information confidentially.

We may mention that you are a client for promotional purposes.

12. Privacy

You must make all necessary notifications and obtain any necessary consents for us to process personal information you provide to us. We collect and use that personal information for the purposes of providing the services described in the engagement letter to you and we will comply with the *Privacy Act 1988* (Cth) when processing that personal information. Our privacy policy provides further details of our privacy practices.

13. Ownership of materials

We own the copyright and all other intellectual property rights in everything we create in connection with this engagement. Unless we agree otherwise, anything we create in connection with this agreement may be used by you only for the purpose for which you have engaged us.

14. Limitation of liability

Our liability is limited by a scheme approved under Professional Standards Legislation.

You agree not to bring any claim against any of our directors, shareholders or employees in their personal capacity.

To the maximum extent permitted by law, we are not liable to you for:

- indirect, special or consequential losses or damages of any kind; or
- liability arising due to the acts or omissions of any other person or circumstances outside our reasonable control, or your breach of these terms.

15. Limitation of third party rights

Our advice and information is for your sole use, and we accept no responsibility to any third party, unless we have expressly agreed in the engagement letter that a specified third party may rely on our work.

16. Termination

Each of us may terminate this agreement by giving not less than 21 days' notice in writing to the other party except where a conflict of interest has arisen, you fail to cooperate with us or we have reason to believe that you have provided us or any other person with misleading or factually inaccurate information, in which case we may terminate this agreement immediately. Termination will not affect any accrued rights.

17. Communication

You must advise of any changes to your contact details. We may send any communications to the last contact details you have provided. Unless you instruct us otherwise we may, where appropriate, communicate with you and with third parties via email or by other electronic means. The recipient is responsible for virus checking emails and any attachments. There is a risk of non-receipt, delayed receipt, inadvertent misdirection or interception by third parties in any form of communication, whether electronic, postal or otherwise. We are not responsible for any such matters beyond our control.

18. Applicable Law

Our engagement is governed by Australian Capital Territory law. The courts sitting in that Territory will have non-exclusive jurisdiction in relation to any dispute between us.

19. Interpretation

If any provision of the engagement letter or these terms is void, that provision will be severed and the remainder will continue to apply. If there is any conflict between the engagement letter and these terms, these terms prevail.

20. Disputes and complaints

If you have any concerns about our costs or services, please speak to the person responsible for this engagement, who is identified in our engagement letter. To resolve your concerns we have policies and procedures in place to deal appropriately with complaints and will use best endeavours to resolve a complaint or dispute to the mutual satisfaction of the parties involved. We may require you to detail your complaint in writing to allow us to fully investigate any concerns that you raise.

21. Third party responsibilities

We may utilise outsourced service providers from time to time and cloud computing service providers, including:

- Microsoft
- CCH Australia Limited (CCH iFirm)
- ATO Smart Docs
- Intuit/Quickbooks
- BGL/Simple Fund 360
- BGL/CAS 360
- Aquila Super (SMSF Audit)
- Optimisers KPO Pty Ltd (Admin and Accounting / File Preparations)
- and other third parties from time to time.

To perform the services, we provide these third parties with access to your data to the extent this is required to perform their respective services.

Your data will be stored in servers physically located in accordance with the security practices of the third party service providers and our Privacy Policy.

Acceptance of our services in conjunction with this engagement document indicates your acceptance of the use of outsourced services as described above.



Schedule of Fees

Effective: 1 July 2024

CHARTERED ACCOUNTANT

All work is performed on a time cost basis. Actual costs will be charged upon completion of work. The below charges are GST Inclusive.

Additional Costs may be incurred due to the complexity of the Tax Return or the format of documents provided. It is our preference that documents are uploaded to the client portal and summarised in an excel spreadsheet where there is a large volume of receipts. If multiple emails are required to work through queries this will incur additional charges at time cost.

Handling non-standard ATO Correspondence (ie excess superannuation, ATO debt etc), negotiating payment arrangements, requesting remission of interest and penalties will incur additional charges.

Event	Charge Rate
Individual Tax Return - Simple	\$275 Electronic Only – 3 Deductions maximum ie Donations, Tax Agent, one other simple claim ie not home office or superannuation
Individual Tax Return – Basic	\$330 minimum Mainly for salary and wage clients with work related deductions
Individual Tax Return – Detailed	\$440 minimum ie Multiple Deductions / Managed Fund Income/ ETF Income/ Crypto/ Capital Gains etc
Individual Tax Return with single Investment Property	\$440 minimum Additional costs will be incurred when property is self managed, numerous items are required to be added to Depreciation schedules or several documents are provided that we are required to open and summarise amounts to calculate total claims Additional rental schedules will be charged at time cost
Individual Tax Return with Small Business Schedule – no GST – no payroll – no software	\$440 minimum
Individual Tax Return with Small Business Schedule – GST registered – no payroll – using software Small Company / Trust - no financial statements / no managed fund investments / no capital gains	\$550 minimum
Individual Tax Return with Small Business Schedule – GST registered – payroll – using software	\$660 minimum
Company / Partnership/ Trust/ Self Managed Super Fund	\$1,100 Minimum and then at Time Cost SMSF Audit Fees are disbursed and are currently \$528 per annum SMSF Actuarial Certificates are disbursed and are currently \$132 per annum Registered Office Fee \$220 per Company per annum
Hourly Rates:	
Nikki George Other Staff	\$385 to \$495 per hour dependent on type of advice, complexity \$143 to \$440 per hour