



CLIENT ENGAGEMENT & REGISTRATION FORM

Title:

Given name(s):

Surname:

Address:

.....

Phone:

Are there any family members you give us permission to discuss matters with (eg spouse, child, parent)?

Name: Relationship:

Name: Relationship:

Acknowledgement and Confirmation

- I acknowledge and accept the terms and conditions of this engagement.
- I have read and agree to the privacy policy.

Additional declarations required by the ATO

- I give Mortdale Tax & Accounting authority to act on my behalf with the Australian Tax Office and the address(es) provided are my preferred address(es) for service for any paper ATO communications.
- I declare that the information I have provided above is true and correct and that further information requested of me, including but not limited to my tax file number, will be true and correct.
- I understand that some ATO communications may be sent digitally and others will be sent by post.

Signed..... Date:



Terms and Conditions

1. Your responsibilities

You are required by law to keep full and accurate records relating to your tax affairs. 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. This includes providing accurate and complete responses to questions asked by the practitioner. We will rely on such information being true, correct and complete and will not audit the information. Inaccurate, incomplete or late information could have a material effect on services, cost and conclusions. 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 in a timely manner of changes in your circumstances that may affect the provision of our services to you.

Mortdale Tax & Accounting 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 Australian Taxation Office applies substantial penalties for false or misleading information and/or incorrect claims including inadvertent omissions or errors. Please note that receipts for all expenses, car logbooks and home office logbooks must be kept in your files for a period of 5 years after the return is lodged.

2. 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 17 below and those amendments will not apply prior to such termination.

3. 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.

4. Proof of Identity

We are required to verify your identity for the Australian Taxation Office.

5. You and your spouse/partner

We will advise you and your spouse/partner on the basis that you are a family unit with shared interests. We may deal with either 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.

6. Investment and financial advisory advice

We will not provide you with investment or financial advice regulated under the *Corporations Act 2001* (Cth). We can refer you to professionals who are licenced to give this advice.

7. 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.

8. 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.

9. Fees and payment

Our standard fees and charges are available on our website. If you cannot access our website, please contact us for a copy of our fee schedule. Our fees 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. You will remain liable for our fees regardless of whether all or part are to be paid by someone else.

Invoices will be issued at the completion of a tax return or more frequently depending on the nature of the work. A full account of professional fees, costs and disbursements will be provided. Any refund from the ATO will be paid directly into your bank account, so our fees cannot be taken from it. Terms are strictly 14 days from the date of invoice, unless otherwise agreed before the due date. However, returns will not be lodged if payment is outstanding. Any disbursements and expenses we incur in the course of performing our services will be added to our invoices where appropriate. Should the account be unpaid by the due date, you will be contacted to advise that payment has not been received. Mortdale Tax & Accounting reserves the right to use a debt collection agency or other legal means to recover outstanding fees. The client will be liable for the cost of the debt recovery.

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 charge interest on late paid invoices at the rate of 2% above the RBA cash rate. We may also suspend our services or to cease to act for you on giving written notice if payment of any fees is unduly delayed.

10. Lien

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

11. 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. All original documents obtained from you shall remain your property. However, we reserve the right to make a copy of the original documents for our records. You shall

also receive a copy of your tax return and financial reports. All other documents produced by us in respect of this engagement will remain the property of us.

12. 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 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.

13. 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.

14. Termination

Each of us may terminate this agreement by giving not less than 14 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.

15. 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.

16. 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. If we are acting for a business, and we receive conflicting advice, information or instructions from different persons, we may refer the matter to the board of directors, partners or proprietors (as applicable) and act only as requested by them.

17. Applicable Law

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

18. 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.

19. Disputes and complaints

Tax & Accounting Pty Ltd, trading as 'Mortdale Tax & Accounting', will act in your best interests at all times and provide the highest level of professional service. If, for any reason, you feel you have not received the service

expected, please contact us to discuss. The firm has also established dispute resolution processes.

20. Compliance With the Law

Tax & Accounting Pty Ltd, trading as 'Mortdale Tax & Accounting' have a duty to act in our client's best interests. However, this 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, Mortdale Tax & Accounting cannot lodge an income tax return that we believe to be false.

21. Disclosure of Other Fees and Commissions

Tax & Accounting Pty Ltd, trading as 'Mortdale Tax & Accounting', does not receive fees or commissions from referrals.

22. Professional Standards

We are subject to the ethical and professional requirements of Chartered Accountants Australia and New Zealand and its investigations and disciplinary processes. These requirements cover issues such as a Code of Ethics, adherence to Accounting and Auditing Standards, and continued professional education. Should there be an issue regarding our ethical or business practices, such matters may be referred to Chartered Accountants Australia and New Zealand for investigation. We hold current Professional indemnity insurance in accordance with Chartered Accountants Australia and New Zealand requirements. We are also subject to Professional Standards Legislation, and liability is capped under a scheme approved by the Professional Standards Legislation.



Privacy Policy

Tax & Accounting Pty Ltd (trading as 'Mortdale Tax & Accounting') is committed to providing quality services to you and this policy outlines our ongoing obligations to you in respect of how we manage your Personal Information.

We have adopted the Australian Privacy Principles (APPs) contained in the Privacy Act 1988. The NPPs govern the way in which we collect, use, disclose, store, secure and dispose of your Personal Information.

A copy of the Australian Privacy Principles may be obtained from the website of The Office of the Australian Information Commissioner at <https://www.oaic.gov.au/>.

What is Personal Information and why do we collect it?

Personal Information is information or an opinion that identifies an individual. Examples of Personal Information we collect includes names, addresses, email addresses, phone numbers and tax file numbers.

This Personal Information is obtained in many ways including interviews, correspondence, by telephone, email, via our website mortdaletax.com.au and from third parties such as the Australian Taxation Office (ATO). We don't guarantee website links or policy of authorised third parties.

We collect your Personal Information for the primary purpose of providing our services to you, providing information to our clients and marketing. We may also use your Personal Information for secondary purposes closely related to the primary purpose, in circumstances where you would reasonably expect such use or disclosure. You may unsubscribe from our mailing/marketing lists at any time by contacting us in writing.

When we collect Personal Information we will, where appropriate and where possible, explain to you why we are collecting the information and how we plan to use it.

Sensitive Information

Sensitive information is defined in the Privacy Act to include information or opinion about such things as an individual's racial or ethnic origin, political opinions, membership of a political association, religious or philosophical beliefs, membership of a trade union or other professional body, criminal record or health information.

Sensitive information will be used by us only:

- For the primary purpose for which it was obtained
- For a secondary purpose that is directly related to the primary purpose
- With your consent; or where required or authorised by law.

Disclosure of Personal Information

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

- we need to disclose your information to our service providers or regulatory bodies in performing the services, our professional advisers or insurers or as part of an external peer review from time to time.
- 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.

You must make all necessary notifications and obtain any necessary consents for us to process personal information you provide to us.

We are bound by the provisions of the Privacy Act to maintain all your records securely and in accordance with the provisions of that Act. Any breach of these requirements should be notified to the Privacy Commissioner. We are subject to the code of professional conduct established by the *Tax Agent Services Act 2009* (TASA). This code requires that unless legally required to, I can not disclose information to a third party without your permission. As a member of Chartered Accountants Australia and New Zealand, I am subject to periodic Professional Practice Quality Assurance reviews. Unless you advise otherwise, you are consenting to your files being part of such a quality review. This review is of our client records and not of you as a client and you have their full assurances that complete confidentiality will be maintained throughout. Mortdale Tax & Accounting uses software provided by Xero Australia Pty Ltd and Microsoft cloud storage systems.

Security of Personal Information

Your Personal Information is stored in a manner that reasonably protects it from misuse and loss and from unauthorised access, modification or disclosure, including Cloud Storage Systems.

When your Personal Information is no longer needed for the purpose for which it was obtained, we will take reasonable steps to destroy or permanently de-identify your Personal Information. However, most of the Personal Information is or will be stored in client files which will be kept by us for a minimum of 7 years.

Access to your Personal Information

You may access the Personal Information we hold about you and to update and/or correct it, subject to certain exceptions. If you wish to access your Personal Information, please contact us in writing.

Tax & Accounting Pty Ltd (trading as 'Mortdale Tax & Accounting') will not charge any fee for your access request, but may charge an administrative fee for providing a copy of your Personal Information.

In order to protect your Personal Information we may require identification from you before releasing the requested information.

Maintaining the Quality of your Personal Information

It is important to us that your Personal Information is up to date. We will take reasonable steps to make sure that your Personal Information is accurate, complete and up-to-date. If you find that the information we have is not up to date or is inaccurate, please advise us as soon as practicable so we can update our records and ensure we can continue to provide quality services to you.

Policy Updates

This Policy may change from time to time and is available on our website.

Privacy Policy Complaints and Enquiries

If you have any queries or complaints about our Privacy Policy please contact us at:

POST:

Tax & Accounting Pty Ltd

PO Box 63

Oatley NSW 2223

Email:

mail@mortdaletax.com.au

Phone:

0424 273 845



Australian Government



INFORMATION FOR CLIENTS

YOUR OBLIGATIONS TO THE ATO AND YOUR TAX PRACTITIONER'S OBLIGATIONS TO YOU, THE TPB AND ATO

Your obligations are important

As a taxpayer, it is important you:

- are aware of your obligations to the Australian Taxation Office (ATO)
- understand your tax practitioner has obligations to you, the ATO and the Tax Practitioners Board (TPB).

Your obligations as a client

It's your responsibility as a taxpayer to:

- be truthful with the information you provide your tax practitioner
- keep the required records and provide them to your tax practitioner on a timely basis, as required
- be co-operative with your tax practitioner's requests and meet their due date
- comply with the tax laws.

You must meet your obligations

If you do not meet your obligations:

- the ATO may impose administrative penalties (fines)
- interest charges may be applied
- in some cases, criminal prosecutions may be sought
- the ATO may initiate debt recovery.

What's required of your tax practitioner

Your tax practitioner's obligations require them to:

- act honestly and with integrity
- uphold and promote the ethical standards of the tax profession
- act lawfully in your best interests
- manage any conflicts of interest
- take reasonable care to ascertain your state of affairs and apply tax laws correctly
- keep your information confidential unless there is a legal duty to disclose
- provide services competently
- not knowingly obstruct the administration of the tax laws
- advise you of your rights and obligations under the tax laws
- account to you for money or other property on trust
- not make false or misleading statements to the TPB or ATO, and in some cases withdraw their engagement with you and notify the TPB or ATO of certain matters
- keep proper records
- keep you informed of certain matters so you can make informed decisions (see page 2)
- address any false or misleading statements they are responsible for
- engage with clients to address other false or misleading statements, exploring options to correct.

When your tax practitioner doesn't meet their obligations

If your tax practitioner fails to meet their obligations:

- their registration can be suspended or terminated, meaning they can't practice
- they could receive a caution or orders from the TPB – for example, undertaking education or working under the supervision of another registered tax practitioner
- fines may be imposed on them by the Federal Court
- your tax and superannuation matters may not be accurate
- you may be subject to enquiries or audits
- any tax shortfalls may attract penalties and interest
- you may have litigation options to review decisions and to recover debts
- in the case of fraud or criminality, penalties may lead to prosecutions.

Further information

For further information, see tpb.gov.au and ato.gov.au

Your tax practitioner must keep you informed of certain matters

1. Information about the TPB Register

To support you to make the right decisions about any tax practitioner, the TPB maintains a [public register](#). You can identify registered BAS agents and tax agents, as well as those who are in your locality. The register also provides important information about higher risk cases, where the TPB has imposed serious sanctions on a tax practitioner.

You can find more information about the register at tpb.gov.au/help-using-tpb-register.

2. How to make a complaint to the TPB

The TPB welcomes all feedback which helps improve services and the regulatory system and provides critical intelligence and data. You can provide information or make a complaint about a tax practitioner to the TPB using a simple online form, myprofile.tpb.gov.au/complaints/.

Complaints can also be made about unregistered preparers who are not complying with the law. All complaints and referrals are assessed by the TPB.

For more information about the complaints process see tpb.gov.au/complaints.

3. General information about rights, responsibilities and obligations

Your tax practitioner must advise you of their rights, responsibilities and obligations as a tax practitioner, including to you, and the obligations you have to them. These rights, responsibilities and obligations may arise under the tax law or because of the services they provide to you.

For a summary of key obligations relating to you and your tax practitioner see page 1. Your tax practitioner will provide you with additional information about these matters.

4. Prescribed events within the last 5 years

If certain prescribed events have occurred involving the tax practitioner within the last 5 years, they must advise you of this at the time you make enquiries to engage or re-engage them to provide tax agent services. Otherwise, the tax practitioner must notify you within 30 days of them becoming aware of the matter. Prescribed events include if the tax practitioner was:

- suspended or terminated by the TPB
- an undischarged bankrupt or went into external administration
- convicted of a serious taxation offence or an offence involving fraud or dishonesty
- serving or sentenced to a term of imprisonment in Australia for 6 months or more.

This disclosure obligation extends to prospective clients – for example, a taxpayer enquiring to engage a tax practitioner for the provision of tax agent services.

Tax practitioners are not required to disclose events that occurred before 1 July 2022.

5. Registration subject to conditions

Your tax practitioner must advise you if their registration is subject to conditions (for example, they can only provide tax services related to research and development or tax [financial] advice services).

The tax practitioner must notify you of this at the time you are making inquiries to engage or re-engage them to provide you with tax services.

Otherwise, the tax practitioner must notify you within 30 days of them becoming aware of the matter.

What you should expect from your tax practitioner



They will ask you questions to better understand your situation.



They may ask you to provide evidence of any claims you make.



They will act honestly and not illegally.



They will advise you of your obligations under the tax laws.