

Client Engagement & Authority

INDIVIDUAL

This letter sets out the terms on which **SMT Accounting Pty Ltd** (ABN 20 678 656 801), a registered tax agent (No. 26266813), agrees to act for you. Our services are provided under the *Tax Agent Services Act 2009* (Cth), the Code of Professional Conduct administered by the Tax Practitioners Board (TPB), and the applicable laws of the Commonwealth of Australia. Please review it, complete your details, and sign to confirm your acceptance.

YOUR DETAILS

FIRST NAME

LAST NAME

DATE OF BIRTH

TAX FILE NUMBER (TFN)

ABN (IF APPLICABLE)

PHONE

EMAIL

RESIDENTIAL ADDRESS

BANK ACCOUNT FOR REFUNDS (optional – the ATO pays refunds directly to your account)

ACCOUNT NAME

BSB

ACCOUNT NUMBER

TERMS OF ENGAGEMENT

- 1 Purpose and basis.** This letter records the terms on which we act for you. We provide our services in accordance with the *Tax Agent Services Act 2009*, the TPB Code of Professional Conduct, and Australian law.
- 2 Scope of services.** Unless we agree otherwise in writing, we will:
 - prepare and lodge your income tax returns (individual, company, trust or partnership, as applicable);
 - prepare and lodge activity statements (BAS/IAS) and attend to your GST and PAYG obligations;
 - liaise with the Australian Taxation Office (ATO) on your behalf; and
 - provide related accounting and taxation services you ask us to from time to time.Work outside this scope will be agreed separately before it begins.
- 3 Your responsibilities.** You agree to provide complete, accurate and timely information and records; to retain the records that support your return for the period required by law (generally five years); to disclose all relevant income, deductions and circumstances; and to check documents before we lodge them. While we prepare your work with due care, responsibility for the accuracy and completeness of the information provided rests with you.
- 4 Our responsibilities.** We will act lawfully, honestly and with professional competence and care under the *Tax Agent Services Act 2009*; prepare and lodge your returns and statements based on the information you provide; and keep your information confidential.
- 5 Authority to act.** By signing this letter you authorise SMT Accounting Pty Ltd to act as your registered tax agent, to prepare and electronically lodge your returns and activity statements, and to deal with the ATO on your behalf. You consent to the electronic lodgment of all relevant documents. Companies, trusts and partnerships must also nominate us through the ATO's client-to-agent linking process before we can act.
- 6 Fees.** Our fees are based on the scope and complexity of the work and are agreed with you before we begin. Fees are payable on the terms shown on our invoice. Responsibility for fees and costs incurred up to any termination remains with you.
- 7 Ownership of documents.** The source documents and records you provide remain yours. Working papers and other documents we create in performing the work remain our property. Where fees remain unpaid, we may retain your documents to the extent permitted by law until payment is made.

- 8 **Confidentiality and privacy.** We collect and handle your personal information, including your Tax File Number, in accordance with the *Privacy Act 1988* (Cth), the Australian Privacy Principles and the *Privacy (Tax File Number) Rule 2015*. We use your information only to provide the services described here and to meet our legal obligations, and we do not disclose it except as permitted or required by law. Our Privacy Policy is available at smtaccounting.com.au/privacy.
- 9 **Verifying your identity.** To meet ATO and professional requirements, we must verify your identity. Please provide identification only through the secure link we give you.
- Your security:** we will **never** ask you to send your ID, Tax File Number or bank details by email or social media.
- 10 **Conflicts of interest.** We maintain arrangements to identify and manage conflicts of interest. If a material conflict arises that we cannot manage appropriately, we will discuss it with you and, where necessary, cease to act.
- 11 **Professional partner network.** Some specialist services — including audit and assurance, self-managed super fund audits, financial product advice and legal matters — are delivered or supervised by independent, appropriately licensed partners whom we engage and coordinate on your behalf. SMT Accounting Pty Ltd provides registered tax agent and accounting services and does not hold licences outside that scope.
- 12 **Quality and external review.** Our files may be examined as part of our internal quality-control procedures or a review by a professional or regulatory body. Any such review is conducted under strict confidentiality.
- 13 **Electronic communications.** You consent to us communicating with you and providing documents electronically, including by email and secure online links, unless you tell us otherwise in writing.
- 14 **General advice and liability.** Our advice is based on the information you provide and the law in force at the time. We are not licensed to provide financial product advice under an Australian Financial Services Licence, and any general information we provide is not personal financial advice. To the extent permitted by law, our liability is limited to the fees paid for the relevant service.
- 15 **Term and termination.** This engagement begins when you sign this letter and continues until either party ends it by giving seven (7) days' written notice. Termination does not affect fees or obligations accrued up to that date.
- 16 **Keeping you informed & your rights.** As a registered tax agent we are required to keep you informed of your rights, our obligations to you, and any matter that could significantly influence your decision to engage us — for example, certain sanctions or events affecting us in the previous five years. **As at the date of this letter, we have no such matters to disclose.** Should this change, we will tell you.
- 17 **Tax Practitioners Board.** We are regulated by the TPB. You can verify our registration on the TPB Register at tpb.gov.au. If you have a concern about our tax agent services, please contact us first so we can resolve it; if it remains unresolved, you may make a complaint to the TPB at tpb.gov.au/complaints.
- 18 **Governing law.** This engagement is governed by the laws of the State of Victoria and the Commonwealth of Australia.

ACKNOWLEDGEMENT & ACCEPTANCE

By signing below, you confirm that the details you have provided are true and correct, that you have read and understood this letter, and that you agree to be bound by its terms.

CLIENT SIGNATURE

DATE