



Re: Engagement of Windrush Accountants as your Tax Agent for Individual Return

I Am pleased to accept appointment as your Tax Agent for the 2021 individual tax return. I will act in your best interest at all times and provide the highest level of professional service. This document sets out the terms of the engagement. Any additions will be by the written agreement of both parties.

As your Tax Agent I will:

- a) analyse, discuss and make recommendations regarding your tax return; and
- b) prepare and lodge your tax return for the year 2021.

In addition to the financial information required to complete these tax returns, it is expected that all relevant source documentation will be made available to me. You are responsible for compliance with the substantiation provisions of the Income Tax Assessment Act. I will not be responsible for any errors brought about by your failure to provide information or documentation later found to be material to your tax affairs. You are responsible for the timely provision of information and I will not be responsible for any late lodgement or other fees and fines brought about by your failure to act in a timely manner.

Please note that any refund is an estimate only and I am not responsible and will not accept liability if the Australian Taxation Office determines an outcome which is different than that lodged.

Client's disclosure and record keeping obligations

You are required by law to keep full and accurate records relating to your tax affairs. It is your obligation to provide me/us with all information that would be reasonably expected/will be necessary to allow me to perform work contemplated under the engagement within a timely manner or as requested. This includes providing accurate and complete responses to questions asked of the client by the practitioner. Inaccurate, incomplete or late information could have a material effect on services and/or conclusions.

The *Taxation Administration Act 1953* now contains specific provisions that may provide you with "safe harbour" from administrative penalties for incorrect or late lodgement of returns. These safe harbour provisions will only be available to you if, amongst other things, you provide "all relevant taxation information" to me in a timely manner (the safe harbour provisions apply from 1 March 2010). Accordingly, it is to your advantage that all relevant information is disclosed to me as any failure by you to provide this information may affect your ability to rely on the "safe harbour" provisions and will be taken into account in determining the extent to which tax practitioners have discharged their obligations to clients. It is your responsibility to show that you have brought all matters to my attention if you want to take advantage of the safe harbours created under new regime.

Client’s rights and obligations under the taxation laws

Taxpayers have certain rights under Australian taxation laws, including the right to seek a private ruling from the Australian Taxation Office (ATO) or to appeal or object against a decision made by the Commissioner. Taxpayers also have certain obligations under Australian taxation laws, such as the obligation to keep proper records and the obligation to lodge returns by the due date. *We/I* must keep you informed of any specific rights and obligations that may arise under Australian taxation laws.

Tax Practitioners obligation to comply with the law

I have a duty to act in our client’s best interests. However, the duty to act in our client’s best interests is subject to an overriding obligation to comply with the law, even if that may require me/us to act in a manner that may be contrary to your directions. For example, I could not lodge an income tax return that I believe to be false in a material respect.

Previous Returns

I have not been engaged to review the accuracy of any previous returns lodged by you or by a previous Tax Agent.

Quality Review

As a member of the Institute of Public Accountants, as Principal I am subject to periodic Professional Practice Quality Assurance reviews. Unless otherwise advised, 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 full assurances that complete confidentiality will be maintained throughout.

Acknowledgement and Confirmation

I (Taxpayer) hereby acknowledge and accept the terms of this engagement and agree to be liable for all fees for services performed in accordance with this agreement.

Signed.....

Print Name..... Date