

Your Rights & Obligations

Tax agent services in Australia are regulated by the Tax Agent Services Act 2009 (“the Act”) under the supervision of the Tax Practitioners Board (TPB). The Act covers the registration and service quality of tax agents and provides protection for taxpayers in their dealings with tax agents.

The Act includes a code of professional conduct (“the Code”) for tax practitioners AND stipulates certain obligations tax practitioners must abide by in providing tax agent services. One obligation of tax practitioners under the Code is to inform clients of their rights and obligations that are materially related to the tax agent services provided and their decision to engage or continue to engage a registered tax practitioner.

This information is provided in this article to keep you informed and ensure compliance with the requirements under the Code.

In accordance with section 45 of the Tax Agent Services (Code of Professional Conduct) Determination 2024 we advise the following:

- The Tax Practitioners Board maintains a register of Tax Agents which you can access and search here: <https://www.tpb.gov.au/finding-and-using-tax-practitioner>. You can use this register to verify the credentials of a tax practitioner, and you can access and search the TPB register to ensure that your tax practitioner is registered and in good standing. We can be found searching Registered Agent Number 26137233.
- If you are not satisfied with the outcome after raising a complaint with us, the Tax Practitioners Board offers a complaint’s process details of which can be found here: <https://www.tpb.gov.au/complaints>.

When using a Tax Agent’s services you have the following rights:

- Seek an advance opinion from the Australian Taxation Office (“ATO”) by way of a private binding ruling on the taxation consequences of any transaction you propose to enter into
- Make an objection against an assessment and, if unsuccessful, the right to appeal to a Court or Tribunal (in some cases, the ATO may contribute to the costs of litigation under its test case program), and
- Amend your tax returns within the relevant statutory periods

When engaging with the ATO you have the following rights under the Taxpayers' Charter; the Tax Office commits to:

- Treat you fairly and reasonably
- Treat you as being honest in your tax affairs unless you act otherwise
- Offer you professional service and assistance to help you understand and meet your tax obligations
- Accept that you can be represented and get advice about your tax affairs
- Respect your privacy
- Keep the information it holds about you confidential in accordance with the law
- Give you access to information it holds about you in accordance with the law
- Give you advice and information you can rely on
- Explain to you the decisions it makes about your tax affairs
- Respect your right to a review
- Respect your right to make a complaint
- Administer the taxation system in a way that minimises your costs of complying, and
- Be accountable for what it does
- Provide support during vulnerabilities and crises
- Ensure cyber security for your digital data

Under the Charter the ATO expects the following from you:

- Be honest, truthful and act with integrity
- Keep records in accordance with the law
- Take reasonable care to comply with the tax laws
- Lodge by the due date
- Pay by the due date
- Be cooperative and respond to reasonable requests and timelines

Taxpayers have “safe harbours” from administrative penalties for incorrect or late lodgement of tax returns. The safe harbours in the Taxation Administration Act 1953 apply if, among other things, taxpayers provide their tax agents with “all relevant taxation information” in a timely manner. You must therefore provide your tax practitioner with all such information and documentation, both voluntarily and in response to their queries. Any failure by you to do so may affect your ability to access the safe harbour provisions.

Our obligations as a Tax Agent:

- To act honestly and with integrity
- To provide competent services
- To exercise reasonable care
- To practice lawfully in your best interests
- To address confidentiality and any conflicts of interest
- To keep you informed about certain events or matters, including any conditions on our registration, and if certain prescribed events have occurred involving the tax practitioner within the last five years. We must advise you of this at the time you make enquiries to engage or re-engage you to provide tax services. Applicable events or matters are noted below:
 - No matters requiring to be disclosed under Paragraph 45(1)(d) of the Tax Agent Services (Code of Professional Conduct) Determination 2024 have occurred
 - No matter requiring to be disclosed under Paragraph 45(1)(d) of the Tax Agent Services (Code of Professional Conduct) Determination 2024 applies

We cannot make, prepare, permit, or direct the making of statements to the Board, Commissioner or other Australian government agencies that are false or misleading. In complying with the Act and under the Code we are required to take reasonable steps to correct false or misleading statements made, which may include under certain circumstances withdrawing from the professional relationship with you and/or notifying the ATO or TPB.

Integration and interaction with our engagement letters

- As recommended by our professional organisation Chartered Accountants New Zealand & Australia (CAANZ) we will provide you with an engagement letter when providing services

- Our engagement letter informs you of our terms & conditions of providing services. Our engagement letter and this website page to be mutually supporting documents and both are equally applicable to our professional engagement with you

Other matters regarding our engagements that you should be aware of:

- We advise you that if asked to by the ATO, we will provide information about your tax matters to them

How our fees are calculated:

Our fees are based on our judgement of the market value of the service performed

In making a fee decision we apply:

- our knowledge of the depth and complexity of tax principles involved
- our judgement of the context of the matter
- our judgement of whether the matter is a mainstream matter or not
- our judgement of the level of staff member required to deliver the service
- our measurement of the time taken to deliver the service
- our measurement of your engagement and efficiency in providing us with the information required
- our measurement of the engagement and efficiency of necessary third parties in providing us with the information required

The self-assessment system and amendment of tax returns

Under Australia's self-assessment system, an assessment is made (or deemed to be made) based on the information and calculations contained in the tax return. Tax returns are not initially examined when lodged with the ATO but may subsequently be reviewed within statutory time periods and subject to amendment (and the possible imposition of penalties) if found to be incorrect.

There are varying statutory time periods for the amendment of tax returns (including any amendments you may wish to initiate). The amendment period for fraud or evasion cases is unlimited.

For goods and services tax returns (lodged through the periodic business activity statements), there is also effectively a four-year review period, after which outstanding tax cannot be recovered by the Commissioner, nor additional input tax credits claimed by the taxpayer.

- Detail of the penalties that the ATO can apply can be found here: <https://www.ato.gov.au/individuals-and-families/paying-the-ato/interest-and-penalties/penalties>
- The ATO's expectations of your record keeping can be found here:
 - <https://www.ato.gov.au/businesses-and-organisations/preparing-lodging-and-paying/record-keeping-for-business/overview-of-record-keeping-rules-for-business/accountability-for-business-record-keeping>
 - <https://www.ato.gov.au/businesses-and-organisations/preparing-lodging-and-paying/record-keeping-for-business/index-record-keeping-for-business>
 - <https://www.ato.gov.au/individuals-and-families/income-deductions-offsets-and-records/records-you-need-to-keep>