Tax Agents Services Act 2009 – Disclosure Statement

I am a registered BAS Agent and are required in order to provide BAS Services (including advice, interpretation, interactions with the ATO, and lodgement of forms in respect to GST, BAS, Payroll & Superannuation Guarantee). Any practitioner providing these services must be a registered BAS Agent or Tax Agent.

I am subject to the Code of Conduct prescribed in the *Tax Agent Services Act 2009* and additional determinations. The Tax Practitioners Board (the board) are the regulator of Registered Agents. I am also required to adhere to the requirements of the ATO in our interactions with their Online Services and use of other relevant software.

I advise as follows:

I advise that to the best of my knowledge and based on all information known to me, I:

- Have not had my registration suspended or terminated by the Board.
- Are not and have not been an undischarged bankrupt or been put into external administration.
- Have not been convicted of a serious taxation offence or an offence involving fraud or dishonesty.
- Have not been sentenced to a term of imprisonment in Australia for 6 months or more.
- Have not been otherwise penalised, subject to an injunction, or been subject to an order requiring disclosure.
- Are not subject to any conditions upon our registration.
- Do not engage with other TASA disqualified persons.

I am not aware of any matter that I have not otherwise discussed or presented to you that would significantly influence your decision to engage or continue to engage our services. If there is anything you would like to discuss, please contact me.

Register of Tax Agents and BAS Agents

The Board maintains a public register of Tax Agents and BAS Agents.

The register contains registration details of registered, suspended and deregistered Tax and BAS Agents.

The register is available at https://www.tpb.gov.au/public-register.

Guidance on how to use the register is available at https://www.tpb.gov.au/help-using-tpb-register.

Complaints

I note that I hope that any concerns you may have with my service are able to be discussed with me first to ensure I are able to respond to any misunderstanding or any performance issues.

Complaints about the services you receive can be made directly to the Board.

The Board's complaints process is explained, and the online form is available at https://www.tpb.gov.au/complaints.

This information is required to be provided by *TASA 2009 Sn 45(2)* and is required when an entity is considering engaging or re-engaging a registered Tax Agent or BAS Agent or upon request.

This information is true and correct at the time of making this statement. Any change to this information must be updated within 30 days of me becoming aware of any change matter.

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Statements made to the ATO

In my role of providing services to you, the law states:

I must not make a statement, prepare a statement, or permit an entity to make or prepare a statement to the commissioner that:

1. Is false, incorrect or misleading in a material particular.
2. Omits anything that causes the statement to be misleading.

If, after making a statement, based on subsequent information, it is apparent that the statement is false or misleading in a material particular, then I should discuss any further information that indicates the statement is not, in fact, incorrect.

If I have reasonable grounds to believe that the false or misleading nature of the statement resulted from:

a. Failure to take reasonable care in connection with the preparation or making of the statement; or
b. Recklessness as to the operation of a taxation law; or
c. Intentional disregard of a taxation law.

Then I must advise you:

i. That the statement should be corrected.
ii. The possible consequences of not taking action to correct the statement.
iii. Our responsibility to take further steps if required.

If the statement is not corrected, I may have to withdraw from providing any future services.

I also note that in the event that the statement is not corrected and the false or misleading statement has caused or will cause “substantial harm” to the interests of others, the law requires me to notify the ATO that a statement that has been made should be corrected.

This information is required to be provided by *TASA 2009 Sn 45(2)* and is required when an entity is considering engaging or re-engaging a registered Tax Agent or BAS Agent or upon request.

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