

OUR OBLIGATIONS

We endeavour to provide Accounting and Tax Agent Services at a high standard and reasonable cost.

In providing our services we are subject to:

- ❖ the rules and by-laws of any professional association of which we are a member; and
- ❖ the Code of Professional Conduct ('Code') contained in Part 3 of the Tax Agent Services Act 2009.

About the Code of Professional Conduct

The Code applies to all Tax Agents and requires:

1. Honesty and Integrity
2. Independence
3. Confidentiality
4. Competence
5. Responsibility for various tax related issues set out in the Code.

Our compliance with the Code

We will:

- ❖ assist you to comply with taxation laws
- ❖ deal with your money (e.g. tax refunds) under your authority via a trust account
- ❖ act lawfully in your best interests
- ❖ avoid engagements which conflict with your interests without your consent
- ❖ maintain confidences and not disclose confidential information without your authorisation
- ❖ provide accounting and taxation services competently
- ❖ advise you of tax obligations on your request, and
- ❖ lodge your tax return and other documents in a timely manner if you have given us all necessary information in the time frames stipulated.

Reliance on your records

We will rely on the records and information you provide to us. We will not carry out an audit of your records or a review of your source documents to determine whether you comply with taxation laws but we will exercise professional skill and judgment to bring obvious discrepancies to your attention.