



Engagement Terms – Individual & Sole Trader Taxation Services

Amie S Fisher T/As Demeter Accounting & Advisory

Registered Tax Agent Number: 26366816

Thank you for engaging Demeter Accounting & Advisory to assist with your taxation and business compliance matters.

These engagement terms explain the scope of our work, your responsibilities, our responsibilities, fees and payment terms, privacy and confidentiality, and the general terms that apply to our services. They are intended to be read together with our Individual Tax Return Service and Pricing Acknowledgement, where applicable.

Important	These terms do not require completion inside this document. Acceptance may be recorded electronically through our onboarding form, email confirmation, electronic signature platform, or another written acknowledgement.
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1. Scope of services

We will provide taxation and related services for you in your capacity as an individual and/or sole trader, as agreed from time to time.

The services may include, where applicable:

- preparation and lodgement of your individual income tax return;
- preparation and lodgement of sole trader business income and expense schedules, where quoted or agreed;
- review of income, expenses, deductions and supporting records relevant to the work requested;
- preparation and lodgement of Business Activity Statements, if you are registered for GST and this work has been agreed;
- review of PAYG instalments and ATO account balances relevant to the services we provide;
- communication with the Australian Taxation Office on your behalf for matters within the agreed scope;
- general taxation guidance relevant to your individual or sole trader affairs;
- assistance with ATO Online services for business access, myID and RAM setup where required and agreed.

Any services outside this scope, including business structuring, detailed tax planning, bookkeeping, payroll, finance broking, Centrelink advice, legal advice, or business advisory work, will be quoted or agreed separately.

2. What is not included

Unless specifically agreed in writing, this engagement does not include:

- audit, assurance, or independent verification of the accuracy of records provided;
- legal advice;
- financial planning advice;
- detailed business advisory, restructuring or asset protection advice;
- bookkeeping or ongoing record keeping;
- payroll or Single Touch Payroll lodgements;
- Centrelink advice beyond general tax-related discussion;
- review of prior year returns unless specifically requested;
- advice on insolvency, family law, litigation or other specialist matters.

Where specialist advice is required, we may recommend that you seek advice from an appropriately qualified professional.

3. Your responsibilities

You are responsible for providing complete and accurate information in a timely manner. This includes:

- advising us of all income received, including wages, business income, interest, dividends, rental income, government payments, cash income and any other income;

- providing details of all expenses you wish to claim;
- keeping appropriate records, receipts and supporting documents;
- advising us of private-use portions for expenses such as motor vehicle, phone, internet, home office and mixed-use costs;
- advising us of any changes in your personal, business or tax circumstances;
- reviewing information before lodgement and advising us promptly if anything is incorrect or incomplete;
- ensuring that any declaration you make is true and correct.

Before we lodge an approved form on your behalf, you must provide a client declaration confirming that the information is true and correct and that you authorise lodgement.

4. Our responsibilities

We will:

- act professionally and in accordance with our obligations as a registered tax agent;
- exercise reasonable care in preparing your returns, statements and lodgements;
- advise you of material rights and obligations under taxation laws relevant to the services we provide;
- keep your information confidential, except where disclosure is required or permitted by law;
- maintain appropriate professional indemnity insurance as required by the Tax Practitioners Board;
- keep appropriate records of the tax agent services provided.

5. Reliance on information provided

Our work will be based on the information, documents and explanations you provide to us, together with information available from the ATO where applicable.

We will not audit or independently verify the information unless we have specifically agreed to do so. If the information provided is incomplete, inaccurate or misleading, this may affect the accuracy of any return, statement, advice or lodgement prepared.

You remain responsible for the accuracy and completeness of your tax records and declarations.

6. Record keeping

You are required to keep appropriate records to support your income, deductions and claims.

For sole trader activities, this may include:

- invoices issued;
- receipts and tax invoices for expenses;
- bank statements;
- motor vehicle records;
- home office records;
- business-use calculations;
- loan or finance documents;
- asset purchase details;
- GST records, if registered.

You should keep records for the period required by law. If you are unsure whether a record should be kept, please ask before disposing of it.

7. ATO access and authority to act

By accepting these engagement terms, you authorise us to act as your registered tax agent for the taxation matters covered by this engagement.

This may include:

- adding you to our ATO client list;
- accessing relevant ATO records;
- communicating with the ATO on your behalf;
- preparing and lodging approved forms with your written declaration;
- receiving ATO correspondence relevant to the services we provide.

If you are a sole trader and wish to access ATO Online services for business yourself, you may need to set up myID and link your ABN through Relationship Authorisation Manager, commonly known as RAM. This is for your own access to your business ATO account and is separate from our agent access.

8. Fees and payment

Our fees will be based on the work required, the complexity of your affairs, the quality of records provided, and any additional work requested.

Fees may be quoted as a fixed fee or charged based on time and complexity. Additional work outside the agreed scope may incur additional fees. We will advise you where practical before proceeding with additional work.

Payment is required on issue of invoice unless otherwise agreed. We may pause work or withhold lodgement where fees remain unpaid.

9. Timeframes

We will use reasonable efforts to complete work within agreed timeframes, provided that all requested information is supplied promptly.

Delays may occur where:

- information is incomplete;
- records require correction or clarification;
- ATO systems are unavailable;
- further advice or review is required;
- outstanding fees remain unpaid.

You remain responsible for meeting ATO lodgement and payment deadlines.

10. Privacy and confidentiality

We will collect and use your personal information for the purpose of providing taxation and related services.

Your information may be disclosed to the ATO, ASIC, software providers, professional advisers, contractors, outsourced service providers, identity verification providers, electronic signing providers, or other parties where necessary to provide the services or where required by law.

We will take reasonable steps to protect your information and keep it confidential.

11. Electronic communication and digital services

We may communicate with you by email, phone, SMS, client portal, online meeting, electronic signing platform, identity verification platform, or other electronic methods.

You acknowledge that electronic communication carries risks, including delay, interception or delivery failure. Please advise us if you require communication by a particular method.

Where electronic signing, identity verification or cloud-based software is used, your information may be processed through third-party systems used to provide those services.

12. Limitation of advice

Any advice we provide is based on the information available at the time and the laws in force at that time.

Tax laws change regularly, and advice may not remain current if your circumstances change or if the law changes.

Unless otherwise agreed, our advice is prepared for your use only and should not be relied on by any other person.

13. Conflicts of interest

If a conflict of interest arises, or if we identify circumstances that may affect our ability to act for you, we will advise you and take appropriate steps in accordance with our professional obligations.

14. Termination of engagement

Either party may terminate this engagement by providing written notice. If the engagement is terminated, you remain responsible for payment of fees for work completed up to the date of termination.

We may also cease acting where:

- information requested is not provided;
- fees remain unpaid;
- we are unable to comply with our professional obligations;
- we consider that continuing the engagement would create a conflict, risk or compliance issue.

15. Client acknowledgement

These engagement terms do not need to be completed inside this document.

Acceptance may be recorded electronically, including through an onboarding form, email confirmation, electronic signature platform, or other written acknowledgement.

By confirming acceptance, you acknowledge that:

- you have been provided with access to these engagement terms;
- you have read and understood the terms of engagement;
- you agree to provide complete and accurate information;
- you authorise The Accounting Academy Services Pty Ltd T/As Demeter Accounting & Advisory to act as your registered tax agent for the services described;
- you understand that you remain responsible for the accuracy of information provided and declarations made;
- you understand that additional work outside the agreed scope may be quoted or charged separately.