

# Adrians Group Terms & Conditions

These are the terms and conditions of your engagement with Adrians Group (**we, us**) whether your engagement is on a one off basis or a continuing basis. By engaging with any one at Adrians Group, you agree to be bound by these Engagement Terms.

## 1. Our relationship with you

- 1.1. We will provide Services to you:
  - (a) as set out in any Proposal or any Letter of Engagement; or
  - (b) as confirmed in writing with you; or
  - (c) as agreed with you; or
  - (d) as requested by you verbally or in writing (including email) and agreed and accepted by us.
- 1.2. We will provide you with the Services in accordance with the relevant professional and ethical standards.
- 1.3. Where we have presented you with a Proposal and/or Letter of Engagement and you have not formally accepted or signed documents required by us, we may at our election (even where you continue to engage with us and provide instructions):
  - (a) give you written notice that we will cease providing you the Services; or
  - (b) continue the Services until such time either you or we terminate the Services, and until such time as the Proposal and/or Letter of Engagement is accepted by you, such Services may be billed by us on a time basis and not as per any documentation provided to you.
- 1.4. Any Proposals will remain current for the period stated in the Proposal. At the expiry of such period:
  - (a) we may provide a new Proposal to you which can be accepted or rejected by you; or
  - (b) if no new Proposal is presented to you, the original Proposal will continue to apply until such time as it is terminated by us or you, or a new Proposal presented.
- 1.5. We may provide the Services verbally from time to time, however, you may only rely on written advice provided by us.

## 2. What we need from you

We want the best relationship with you so that we can provide you with an excellent standard of service

- 2.1. You must:
  - (a) give us clear instructions in writing (either on paper or in email format);
  - (b) give us all relevant information/data;
  - (c) provide instructions in a timely manner;
  - (d) provide requested information in a timely manner;
  - (e) tell us any important time limits that we should be aware of;
  - (f) tell us if you have changed address, phone number or other personal or relevant details; make sure we have understood you correctly;
  - (g) ask us if you are unsure about anything you have provided to us or we have given or advised you;
  - (h) respond to our queries and requests promptly;
  - (i) respond to our communications promptly;
  - (j) keep in touch with us regularly.
- 2.2. Communication, instructions and information/data provided by way of text or messaging service will not be accepted as instructions by you to us.

## 3. Reliance

- 3.1. The Services are provided to you (or to your associated or related entities) for your (or your associated or related entities) sole and exclusive use and no reliance can be placed on our Services by any third party.
- 3.2. No liability to any third party is accepted.

#### 4. Information and accuracy

- 4.1. We will provide the Services from data and information provided by you (both written and/or verbal).
- 4.2. The Services are provided to you on the understanding that you will make full disclosure to us of all relevant data and information.
- 4.3. You agree that:
  - (a) you are responsible for the reliability, accuracy and completeness of all instructions, accounting records, material, information, documentation and the contents of such provided or disclosed to us whether by you or any third party, (Your Information);
  - (b) we will rely on the completeness and accuracy of Your Information provided to complete the Services;
  - (c) you warrant that Your Information is true and correct in every respect;
  - (d) whilst we will take every care in the processing and compiling of Your Information, we will not conduct any audit or independent verification of Your Information;
  - (e) any advice given to you by us is only an opinion based on our knowledge of your circumstances and Your Information which has been provided to us.
- 4.4. In order to perform the Services, we may request additional information and/or instructions from you.
- 4.5. You agree to provide any information and/or instructions requested by us promptly, in a timely manner.
- 4.6. You will be responsible for providing all source data reasonably requested and required by us in our chosen format (including cost).
- 4.7. You will arrange for our access to relevant individuals, third parties, documents and databases as reasonably requested and required by us.
- 4.8. Australian tax legislation places responsibility for information contained in tax returns with the tax payer (that is, you). Accordingly, you will be responsible for maintaining adequate financial and accounting records to enable us to carry out the Services.
- 4.9. You acknowledge and agree that we may suffer a penalty or have conditions imposed on us where we fail to meet certain Australian Taxation Office (ATO) requirements and/or guidelines and that the provision of documentation and information by you and your related parties is an important aspect of the provision of the Services by us.
- 4.10. You must provide to us written notification of any changes to Your Information provided by you (or third parties on your request) to us. Unless otherwise agreed with you in writing, we shall not update or revise any advice given by us as a result of new or additional information, legislative change or any other event occurring after the date the advice had been provided.

#### 5. Exclusions

- 5.1. We do not, and will not, undertake the following as part of the Services we provide to you (Exclusion/s):
  - (a) land tax, payroll tax or (stamp) duty estimates;
  - (b) advice on land tax, payroll tax or (stamp) duty;
  - (c) advice as to the appropriateness of any entity or structure in relation to land tax, payroll tax or (stamp) duty;
  - (d) your duties and obligations in relation to land tax, payroll tax and (stamp) duty, including but not limited to any time limits that apply to those duties and obligations;
  - (e) any action in respect of your land tax, payroll tax or (stamp) duty obligations (whether stated in any correspondence received by us directly or indirectly (e.g., as your registered office));
  - (f) any action in respect of your obligations stated in any notice or communication from the ATO (whether stated publicly or in a method different to that known to us as at the date of our engagement);
  - (g) any reminder of your obligations relating to land tax, payroll tax or (stamp) duty;

- (h) any legal advice of any sort.
- 5.2. The Exclusions do not form part of our engagement with you. You are responsible for obtaining separate professional advice on any Exclusion matter.
- 5.3. We will not be liable or responsible to you for any loss, penalty or damage you or your associated or related entities may incur in relation to any Exclusion matter.

## 6. Timing

- 6.1. Any time estimate we provide you is an estimate only.
- 6.2. We will endeavour to perform the Services within a reasonable time (or within a particular advised time).
- 6.3. We do not warrant that the Services will be provided within any advised, stated or nominated time.
- 6.4. We will use best endeavours to lodge reports (including income tax returns) by their due dates.
- 6.5. If you are late in providing or returning information to us:
  - (a) we will do our best, but will not be obliged, to meet relevant time limits;
  - (b) we will not be responsible in any respect for any late lodgement penalties (including any interest) you may incur;
  - (c) we are not responsible for reminding you to provide or return information or documentation (or of your obligations generally).
- 6.6. We will not be responsible in any respect for any delayed or late provision of the Services to you caused because of your failure to:
  - (a) abide by these Engagement Terms;
  - (b) cooperate with us;
  - (c) grant access to the information required by us to complete the Services;

or for any matter outside our control (including any lockdown, pandemic or other unforeseen circumstances).
- 6.7. We may send you reminders about your obligations to us, the ATO or other parties but we are not obliged to do so.
- 6.8. If you repeatedly fail to respond to our communications, execute documents or provide requested information or documentation, we may, at our discretion, terminate our engagement with you and/or remove you from our tax agent list without notice to you. You will then become responsible in all respects for ATO and other lodgement requirements.
- 6.9. If we are required to resend documentation to you at any time, we may charge an administration fee for doing so. The amount of such administration fee will be at our discretion.

## 7. Fees

- 7.1. We may issue invoices to you for fees as follows:
  - (a) in accordance with any Proposal or Letter of Engagement;
  - (b) up front and/or prior to the commencement of any work;
  - (c) prior to the commencement of any stage of work;
  - (d) progressively on an interim basis;
  - (e) progressively in instalments as agreed with you; or
  - (f) monthly direct debit in advance (where specified under a Proposal);
  - (g) when the value of work in progress exceeds \$250.00;
  - (h) prior to or on the termination of your engagement of us for any work in progress not yet billed; or
  - (i) at our sole discretion
- 7.2. Our invoices will include a general description of the task performed.
- 7.3. You may request a fully itemised invoice from us. Time incurred by us in providing such invoice (including the dissection, itemisation or breaking down of fees) will be charged to you on a time basis at our usual charge rates. Note, this does not apply to Adrians Private Wealth Pty Ltd, Adrians Wealth Management Pty Ltd and Granum Asset Management.

- 7.4. You consent to our providing our invoices to you via such method as we deem appropriate including email, personal delivery or mail. If you have requested to receive your invoices by a particular method, we will endeavour to comply with your request however, we will retain our discretion to give accounts by such method as we deem appropriate in the circumstances.
- 7.5. Our invoices must be paid in accordance with the due date stated on the invoice.
- 7.6. Any invoice that remains unpaid for a period of 6 days after it is due, will incur interest in the amount of 1.25% per month (being 15% per annum) from the invoice due date to the date of payment. We do this to avoid penalising those clients who pay promptly and to reduce the necessity to increase our fees generally.
- 7.7. It may become difficult or embarrassing for us to continue to provide Services to you where you formally dispute an invoice or part of an invoice. In such circumstances, our engagement with you may have to be reviewed. However, if you have any queries regarding any invoice or payment reminder we issue, please contact us so that we can try to answer any questions or concerns you may have.

## 8. Third parties

- 8.1. During our Engagement it may be necessary for us to contact third parties and seek information on your behalf.
- 8.2. You consent and authorise us to engage with third parties as may be required by us to perform the Services.
- 8.3. Subject to these Engagement Terms, we will not disclose your confidential information to a third party without your prior approval.

## 9. Tax and accounting work

Where our Services include the provision of tax and accounting work to you or your associated or related entities for a particular year end, the following clauses apply:

- 9.1. In order to undertake your annual compliance work, we may require a review of you and your associated or related entities be undertaken.
  - (a) A review will only be undertaken where they are within the scope of our engagement by you; and
  - (b) A review will include a presentation and explanation of the financial reports and tax estimates in respect of you and your associated or related entities as well as relevant business issues that have been identified.
- 9.2. You are responsible for:
  - (a) maintaining and regularly balancing all books of account; and
  - (b) the maintenance of adequate accounting and internal control systems, for you and your associated or related entities.
- 9.3. If you maintain a general ledger accounting system, we will provide journal entries to adjust your closing balances to the final accounts prepared by us.
- 9.4. Our engagement does not extend to responsibility for identifying, revealing or disclosing fraud, defalcations or other irregularities which may occur.
- 9.5. You will:
  - (a) check any return prepared by us for accuracy prior to execution by you; and
  - (b) return executed documents to us within the nominated time period.
- 9.6. You acknowledge and agree as follows:
  - (a) You have obligations under self-assessment to keep full and proper records in order to facilitate the preparation of accurate returns;
  - (b) A return may be subject to later review by the Commissioner of Taxation and may take place within a period of up to four (4) years after tax becomes due and payable under an assessment;
  - (c) Where there is fraud or evasion there is no time limit on the Commissioner of Taxation amending an assessment;
  - (d) Where the application of a taxation law to your particular circumstances is uncertain, you have the right to request a private ruling which will set out the Commissioner's opinion about the way a taxation law applies, or would apply, to you in those

circumstances. You must provide a description of all of the facts (with supporting documentation) that are relevant to your scheme or circumstances in your private ruling application. If there is any material difference between the facts set out in the ruling and what you actually do the private ruling is ineffective;

- (e) if you rely on a private ruling, the Commissioner of Taxation must administer the law in the way set out in the ruling, unless it is found to be incorrect and applying the law correctly would lead to a better outcome for you;
- (f) where you disagree with the decision in the private ruling, or the Commissioner of Taxation fails to issue such a ruling, you can lodge an objection against the ruling if it relates to goods and services tax, income tax, fuel tax credit or fringe benefits tax. Your time limits in lodging an objection will depend on whether you are issued an assessment for the matter (or period) covered by the private ruling.

## 10. Superannuation Compliance

Where our Services include the provision of superannuation compliance to you or your associated or related entities for a particular year end, you agree that the following clauses apply:

- 10.1. We do not undertake any audit of the financial reports and records of super funds or compliance of super funds. We outsource financial and compliance audit services to third party auditors.
- 10.2. Our Services are limited to meeting the accounting and taxation requirements of the superannuation legislation and providing the super fund auditor with all required information to conduct the audit.
- 10.3. Our Services do not include, and we are not liable for (whether they come to our attention or not):
  - (a) discovering or ascertaining material misstatements;
  - (b) providing advice or opinion of any material weaknesses in the super fund's accounting and internal controls;
  - (c) obtaining evidence about the super fund's compliance with the provisions of the superannuation legislation specified in the ATO's approved form of auditor's report;
  - (d) testing whether the investments are made for the allowable purposes in accordance with the investment strategy, or for the purpose of assessing the appropriateness of those investments to the members;
  - (e) advising you or the ATO if we believe the financial position of the super fund may be, or may be about to become, unsatisfactory.
- 10.4. You acknowledge and agree that trustees of super funds (not us):
  - (a) have responsibilities to ensure that the super fund, at all times, complies with the superannuation legislation as well as any other legislation relevant to the fund; and
  - (b) are responsible for the preparation and fair presentation of the financial report.
- 10.5. Any use by us of the word **audit** or **review** is not intended to convey that our Services will be, or have been, conducted in accordance with any auditing, review or assurance standards unless otherwise specified in writing.
- 10.6. You should not assume that any:
  - (a) matters reported to you; or
  - (b) report that there are no matters to be communicated,
 indicates that there are no additional matters or matters that you should be aware of in meeting your responsibilities.

## 11. Bookkeeping services

Where our Services include the provision of bookkeeping services to you or your associated or related entities, you agree that the following clauses apply:

- 11.1. You are responsible for providing us with accurate and error free documents, data or information required for us to complete the bookkeeping Services.
- 11.2. You must review all bookkeeping work completed by us within 7 days of it being received by you.

- 11.3. You must ensure that all necessary changes required upon your review are brought to our attention immediately. If you fail to bring any changes to our attention within the 7 day time period, the work performed by us is deemed accepted by you.
- 11.4. Subject to the terms of this clause we will use best endeavours to ensure that no errors are made when processing your accounts and information.
- 11.5. We accept no liability, loss or responsibility for:
  - (a) the accuracy of documents, data or information received (whether electronically or otherwise) from you or your agents;
  - (b) documents, data or information received (whether electronically or otherwise) from you or your agents that lead or may lead to possible errors occurring;
  - (c) errors either initially contained within documentation or electronic data provided by you or your agents or work deemed accepted by you; or
  - (d) documents, data or information received (whether electronically or otherwise) from you or your agents that may require action that is not in the scope of our engagement with you.

## 12. Accounting software

Where our Services include our recommendations as to the accounting software needs for your business the following clauses apply:

- 12.1. Any recommendation made by us is made relying on information provided by you to us prior to the making of the recommendation.
- 12.2. You acknowledge and agree that:
  - (a) prior to entering into any agreement to use the services of a Third Party Provider you have satisfied yourself as to the suitability of the Third Party Services for you and your business;
  - (b) any agreement by you to engage or use the services of any Third Party Provider is subject to the terms of use of that Third Party Provider; and
  - (c) you will abide by the terms of any Third Party Provider.
- 12.3. We are not liable in respect of the services provided by a Third Party Provider to you nor for any direct interaction you may have with any Third Party Provider or Third Party Service without reference to us.

## 13. Guarantee

- 13.1. Where you act on behalf of, or issue instructions to us in relation to the affairs of a trust, company or other type of entity/structure, we may require a personal or corporate guarantee for payment of our fees and charges.
- 13.2. Any individual (**Relevant Individual**) who accepts these Engagement Terms on behalf of, as a representative or authorised person for a company or trust or other structure (**Relevant Entity**), hereby agrees as follows:
  - (a) they are authorised to enter into these Engagement Terms on behalf of the Relevant Entity;
  - (b) the Relevant Individual agrees to personally guarantee the obligations of the Relevant Entity pursuant to its engagement of us under these Engagement Terms;
  - (c) we enter into these Engagement Terms with the Relevant Entity on the basis of the personal guarantee given by the Relevant Individual; and
  - (d) the Relevant Individual will make payment to us of our fees and costs incurred by the Relevant Entity on written demand from us.
- 13.3. Where more than one (1) person accepts these Engagement Terms, those persons are jointly and severally liable for payment of our fees.

## 14. GST

- 14.1. All monetary sums and other rates referred to in these Engagement Terms are exclusive of GST unless stated otherwise. You will pay us an additional amount on account of any GST, which we are liable to pay as a result of any supply by us to you.

## 15. Trust monies

- 15.1. At the initial stage of the engagement, and during its course, we may request monies from you to be placed in our trust account before work is commenced or continued or otherwise.
- 15.2. You authorise us to receive into our trust account all monies on your behalf and to pay or apply those monies:
  - (a) for the purpose nominated when you paid those monies to us;
  - (b) to reimburse us for outlays we have paid on your behalf;
  - (c) to pay our fee invoices 14 days after they have been sent to you (unless disputed by you); to pay other service providers that you have instructed us to engage on your behalf;
  - (d) to persons that you direct in writing.

## 16. Documents

- 16.1. Your file may be partly electronic and partly hard copy.
- 16.2. We will not make hard copies of all communications or documents we receive or produce.
- 16.3. All original documents obtained from you will remain your property and will be returned to you on completion of the Services unless you direct otherwise.
- 16.4. You consent to our taking copies and keeping an electronic copy of any document provided by you for our records.
- 16.5. We may keep an electronic copy of such parts of your file for as long as we deem appropriate however we cannot guarantee that these documents remain accessible due to technology changes.
- 16.6. Any document created by us (including general work papers, general ledgers and draft documents) remains our property at all times.
- 16.7. We reserve our rights to exercise a lien over any of your documents in our possession in the event of any fee or other dispute with you until such dispute is resolved.
- 16.8. If we provide any document to you and amendment, variation and/or changes are made to that document by you, we are not responsible for any loss caused by such amendment, variation and/or change unless and until we have approved such amendment, variation and/or change.

## 17. Termination

- 17.1. You may terminate our engagement and withdraw instructions at any time and for any reason.
- 17.2. We may terminate our engagement or cease to act for you if you:
  - (a) breach these Engagement Terms and fail to remedy the breach within 7 days notice of the breach from us;
  - (b) require us to act unlawfully or unethically;
  - (c) fail to give us timely and/or adequate instructions;
  - (d) fail to act on our reasonable direction or instruction;
  - (e) fail to provide or return information and/or documentation in a timely manner;
  - (f) indicate that you have lost confidence in us;
  - (g) fail to pay any of our accounts;
  - (h) fail to pay money into trust as may be required by us;
  - (i) are subject to any one (1) or more insolvency events, including:
    - a. an application to a court for an order that you be wound up, declared bankrupt or that a provisional liquidator or receiver and manager be appointed, unless the application is withdrawn, struck out or dismissed within 14 days of it being made;
    - b. appointment of a liquidator or provisional liquidator;
    - c. appointment of an administrator or a controller over any of your assets;
    - d. the proposed winding up or dissolving of you;
    - e. you become insolvent as disclosed by us or otherwise, state that you are insolvent or you are presumed to be insolvent under an applicable law;



- f. you become insolvent or under administration as defined in the Corporations Act or action is taken which could result in that event;
  - g. you are taken to have failed to comply with a statutory demand in accordance with the Corporations Act;
  - h. a notice is issued under sections 601AB or 601AA of the Corporations Act;
  - i. anything occurs under the law of any jurisdiction which has a substantially similar effect to any of the above paragraphs in this definition;
  - (j) lose legal capacity.
- 17.3. We may also terminate the agreement if we believe on reasonable grounds that we have a conflict of interest.
- 17.4. Subject to these Engagement Terms, we will use reasonable endeavours to give you reasonable notice of our intention to terminate our engagement.
- 17.5. If our engagement is terminated by us or you:
  - (a) we are entitled to all outstanding fees up to the date of termination;
  - (b) for annual engagements terminated mid-year, we may issue an invoice for Services performed but unbilled and you will not be entitled to any refund for incomplete Services performed as at the date of termination;
  - (c) we will be entitled to retain possession of your documents until all our fees have been paid by you.

## 18. Third party providers

Where you elect to use a Third Party Provider to provide a Third Party Service either on recommendation from us or otherwise the following applies:

- 18.1. You, together with your associated or related entities, will be bound by the Third Party Provider's terms of use for the provision of the Third Party Service.
- 18.2. Any data entered into the Third Party Service by us as part of our engagement will remain our property.
- 18.3. Where the subscription for the Third Party Service is in our name, we may restrict your access to any Third Party Service in the event that you fail to comply with our Engagement Terms (including failure to pay our fees).
- 18.4. You consent and authorise us to disclose your confidential information and personal information to a Third Party Provider as is necessary for the Third Party Provider to provide a Third Party Service.
- 18.5. We will not be responsible for maintaining the secrecy or confidential information of any data entered into the Third Party Service.
- 18.6. We will not be responsible for providing any support services in respect of the Third Party Service. All such queries are to be directed to the relevant Third Party Provider.
- 18.7. You may be issued with usernames and passwords necessary to access the Third Party Service (**User Credentials**). You will be responsible for ensuring that the User Credentials are kept secure and confidential.
- 18.8. We will not be liable for any loss or damage caused by any unauthorised use of the User Credentials to access the Third Party Service.
- 18.9. You must immediately advise us of any change to your User Credentials and any direct interaction you may have with any Third Party Provider or Third Party Service that may impact upon the provision of our Services to you.
- 18.10. On the termination of our engagement, we may at our sole discretion assign any Third Party Provider account opened on your, or your related entities behalf, to you (subject to the Third Party Provider's terms of use). Any costs incurred by us in respect of any such assignment will be paid by you prior to the assignment.
- 18.11. You acknowledge and agree that we may receive rebates, incentives, payments and so on for your use of a Third Party Service or Third Party Provider. Where appropriate and required by law we will advise you of such.

## 19. Outsourcing

- 19.1. You agree that we may outsource any or all of our services to such persons or entities in Australia or otherwise (**Outsourced Providers**).



- 19.2. We will ensure that where we outsource any of the Services, the Services will be performed in accordance with these Engagement Terms and the relevant professional and ethical standards.
- 19.3. You consent and authorise us to disclose your confidential information and personal information to the Outsourced Providers as is necessary to perform the Services.
- 19.4. We will ensure that the Outsourced Providers agree to adhere to our strict confidentiality and privacy requirements as with all applicable privacy legislation.

## 20. Confidentiality & privacy

- 20.1. Any information acquired by us during our engagement is subject to strict confidentiality requirements.
- 20.2. Confidential information will not be disclosed by us to other parties except as permitted under these Engagement Terms, as required or allowed for by law or professional standards, or with your express consent.
- 20.3. Our files may be subject to review as part of the quality control review program of the Chartered Accountants Australia & New Zealand, CPA Australia or any other government body which monitors compliance with professional standards by its members. You agree that your file may be available for review under these programs or by the ATO. We will advise you if this occurs.
- 20.4. We may collect personal information about you, your representatives, your clients and others (**Personal Information**) when we provide services to you. If we do, you agree to work with us to ensure that we both meet the obligations that we each may have under the *Privacy Act 1998 (Cth)* (as amended) (**Privacy Act**). The obligations may include notifying the relevant person to whom the Personal Information relates, who we are and how we propose to use their Personal Information.
- 20.5. Where you have collected Personal Information, you confirm that you have collected Personal Information in accordance with the Privacy Act, that you are entitled to provide this Personal Information to us and that we may use and disclose the Personal Information for purposes where we provide our services to you.
- 20.6. You consent and authorise us to disclose your confidential information and Personal Information to:
  - (a) other entities within the Adrians Group (including Adrians Private Wealth Pty Ltd);
  - (b) other Third Party Service Providers,
 as is necessary to perform the Services. We will use best endeavours to ensure that Adrians Group and any third parties adhere to our confidentiality and privacy requirements as with all applicable privacy legislation.
- 20.7. We will handle the personal information in accordance with the Privacy Act. Our Privacy Policy can be provided upon request and is located at [www.adriansgroup.com.au](http://www.adriansgroup.com.au).

## 21. Disputes and complaints

- 21.1. If you have any concerns about our costs or services, please speak to:
  - (a) The person responsible for this engagement, who is identified in our engagement letter; or
  - (b) our CEO, Tom Reddacliff, who can be contacted by telephone at 07 3832 7544 or by email at [treddacliff@adriansgroup.com.au](mailto:treddacliff@adriansgroup.com.au).
- 21.2. If you wish to lodge a complaint, please notify us in writing by contacting either our Complaints Manager or our CEO, Tom Reddacliff.
- 21.3. Upon receiving your complaint, we will endeavour to:
  - (a) provide an initial response within two business days; and
  - (b) undertake a full review of the issue and where possible, resolve your complaint to your satisfaction within 15 business days.
- 21.4. We may require you to detail your complaint in writing to allow us to fully investigate any concerns that you raise.
- 21.5. Where your complaint concerns a tax agent service or BAS agent service that we have provided, you also have the right to make a complaint to the Tax Practitioners Board in

accordance with their complaints process described here:

<https://www.tpb.gov.au/complaints>.

## 22. Register of Tax Agents and BAS agents available for you to search

- 22.1. The Tax Practitioners Board (TPB) maintains a register with details of registered, suspended and deregistered tax and BAS agents. This register is available to the public to search at <https://www.tpb.gov.au/public-register>.
- 22.2. We are obliged to advise clients of certain events which may influence your decision to engage us as your tax agent and/or BAS agent. There are no current issues about which are obliged to advise you.
- 22.3. We are also obliged to advise you whether there are any conditions attached to our registration. There are no current conditions attached to our registration.

## 23. Your rights under Taxation Laws (including Tax Agent Services Act and the Tax Agent Services (Code of Professional Conduct))

- 23.1. Please refer to the fact sheet published by the Tax Practitioners Board (TPB) summarising your obligations to the ATO, and your tax practitioner's obligations to you, the TPB and ATO, which can be found at the following link:  
<https://www.tpb.gov.au/sites/default/files/2024-10/Information%20for%20clients%20factsheet.pdf>.

## 24. Limitation of Liability

- 24.1. Our liability is limited by a scheme approved under Professional Standards Legislation. Further information on the scheme is available from the Professional Standards Councils' website located at: <http://www.professionalstandardscouncil.gov.au>.
- 24.2. This clause does not apply to Adrians Private Wealth Pty Ltd, Adrians Wealth Management Pty Ltd and Granum Asset Management.

## 25. Amendment

- 25.1. Each financial year we will review our engagement with you and our Engagement Terms. If we propose to amend either of these we will notify you in writing and give you an opportunity to object to the amendments.
- 25.2. If you do not object to the proposed amendments within 5 business days from the date of our notice, you will be deemed to have agreed to the amendments.

## 26. Jurisdiction

- 26.1. The law of Queensland will apply to these Engagement Terms.

## 27. Definitions

- 27.1. In these Engagement Terms:
  - (a) **Corporations Act** means the Corporations Act 2001 (Cth) as amended from time to time; engagement means our engagement with you to provide the Services pursuant to these Engagement Terms;
  - (b) **Engagement Terms** means these terms of engagement between you and us governing our engagement with you (as amended from time to time);
  - (c) **fees** mean any fees, disbursements and costs payable by you to us pursuant to the Engagement Terms;
  - (d) **Letter of Engagement** means our letter of engagement provided by us to you; Proposal means any proposal for Services presented by us to you (as varied);
  - (e) **Services** means the services provided by us to you in accordance with the Engagement Terms and any associated document;
  - (f) **Third Party Provider** means any provider of a Third Party Service;
  - (g) **Third Party Service** means a service provided by a Third Party Provider and used in the provision of the Services including but not limited to Xero, Dext, Deputy.com, KeyPay, Enable HR; Actionstep, and Unleashed;
  - (h) **us, we, our** means the business known as Adrians and Adrians Group;
  - (i) **you, your** means the client(s) as set out in the Engagement Terms.