

26 February 2021

Mr S Stewart
3 York Terrace
MOSMAN PARK, WA 6012

Dear Susie

**Agreement for Services
For the financial year ended 30 June 2020**

Thank you for the opportunity to provide our accounting services to you for the above year.

This is our agreement for services we will provide to you. Please read it carefully. If you are happy with it, sign the second page, scan it and send it back to us.

We understand that tax time can be stressful, and we want to make this an easy and pleasant experience for you. Here at Mora Wealth Accountants, we will endeavour to get the best result and outcome for you. You will not need to deal with the Australian Taxation Office at any time. We will always talk to the Australian Taxation Office on your behalf.

If you have any queries or concerns just call us.

How Does This Apply?

This agreement applies for this financial year and future years unless we advise otherwise or if your circumstances change significantly.

Who We Act For:

We need to tell you who we are acting for, so there is no doubt in either of our minds. We are preparing and lodging income tax returns for:

- **Susie & Geoff Stewart Super Fund**

Please note that we are NOT performing an audit.

Professional fees and payments

Provided your tax situation is similar to the last tax return lodged, your fee will be

Susie & Geoff Stewart Super Fund		
2020 income tax return & financials	\$	847.00
Third party auditor	\$	330.00
Total Fee including GST	\$	1,177.00

Unless otherwise agreed, our payment terms are 7 days from date of invoice.

We offer the option of having our fees deducted from your tax refund.

In accordance with the requirements of the Institute of Public Accountants, your refund will be deposited into *the firm* Trust Account with the fee deducted and the balance forwarded to you as agreed.

Protecting Your Assets, Providing Peace of Mind.

Liability limited by a scheme approved under Professional Standards Legislation.



**MORA
WEALTH
ACCOUNTANTS**

Office: Unit 2/49 Buckingham Dr, Wangara WA 6065
Postal: PO Box 1389, Wangara WA 6947
ABN: 26 167 776 025

Phone: 08 9309 1233
Email: kaylene@morawealth.com.au
www.morawealth.com.au

Unless otherwise agreed, our payment terms are 7 days from date of invoice.

We offer the option of having our fees deducted from your tax refund.

In accordance with the requirements of the Institute of Public Accountants, your refund will be deposited into *the firm* Trust Account with the fee deducted and the balance forwarded to you as agreed.

If our fees remain unpaid for a period of 60 days or more, we reserve the right to charge interest at 10% on the outstanding balance.

Where the services of a debt collector are engaged to collect outstanding fees, any collection costs will be at the expense of the client.

Legal stuff

See the Appendix for full terms and conditions

If you would like us to prepare your tax return and agree to the engagement, please sign the below acknowledgement, and return to our office.

Regards,



Kaylene Bryant

**Practice Manager Mora
Wealth Accountants**
www.morawealthaccountants.com.au



**MORA
WEALTH
ACCOUNTANTS**


Office Unit 2/49 Buckingham Dr, Wangara WA
Postal: PO Box Wangara WA
ABN: 2067 776 025

6947

6065

Acknowledgement and Confirmation

I, Susie Stewart, hereby acknowledge and accept the terms of this engagement dated 26 February 2021 and agree to be liable for all fees for services performed in accordance with this agreement.

Signed 

Print Name *Susie Stewart* Date *25/5/2021*

Legal stuff

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Purpose

The purpose of this Engagement Letter is to set out and confirm the terms of engagement between our firm and you. The Engagement Letter has been aligned with the standards of APES 110 Code of Ethics and APES 305 Terms of Engagement as published by the Accounting Professional and Ethical Standards Board.

Objectives

As your accountant we *will*:

- a) analyse, discuss and make recommendations regarding your tax return; and
- b) prepare and lodge your tax return.

In addition to the financial information required to complete your tax returns, it is expected that all relevant source documentation will be made available to us. You are responsible for compliance with the substantiation provisions of the Income Tax Assessment Act. *We will* not be responsible for any errors brought about by your failure to provide information or documentation later found to be material to your tax affairs. You are responsible for the timely provision of information and we will not be responsible for any late lodgement or other fees and fines brought about by your failure to act in a timely manner.

Fees

Once you agree to the engagement and fee, you agree to paying our fees. No refunds shall be given otherwise than in accordance with law.

Limitation of Liability

Our liability is limited by a scheme approved under Professional Standards Legislation. Further information on the scheme is available from the Professional Standards Council's website <http://www.professionalstandardscouncil.gov.au>

Client's disclosure and record keeping obligations

You are required by law to keep full and accurate records relating to your tax affairs. It is your obligation to provide us with all necessary information to allow us to perform work contemplated under the engagement within a timely manner or as requested. Inaccurate, incomplete or late information could have a material effect on services and/or conclusions.

The *Taxation Administration Act 1953* now contains specific provisions that may provide you with "safe harbour" from administrative penalties for incorrect or late lodgement of returns. These safe harbour provisions will only be available to you if, amongst other things, you provide "all relevant taxation information" to *us/me* in a timely manner (the safe harbour provisions apply from 1 March 2010). Accordingly, it is to your advantage that all relevant information is disclosed to us as any failure by you to provide this information may affect your ability to rely on the "safe harbour" provisions and will be taken into account in determining the extent to which tax practitioners have discharged their obligations to clients. It is your responsibility to show that you have brought all matters to our attention if you want to take advantage of the safe harbours created under the new regime.



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Client's rights and obligations under the taxation laws

Taxpayers have certain rights under Australian taxation laws, including the right to seek a private ruling from the Australian Taxation Office (ATO) or to appeal or object against a decision made by the Commissioner. Taxpayers also have certain obligations under Australian taxation laws, such as the obligation to keep proper records and the obligation to lodge returns by the due date. We must keep you informed of any specific rights and obligations that may arise under Australian taxation laws.

Tax Practitioners obligation to comply with the law

We have a duty to act in our client's best interests. However, the duty to act in our client's best interests is subject to an overriding obligation to comply with the law, even if that may require us to act in a manner that may be contrary to your directions. For example, we could not lodge an income tax return that we believe to be false in a material respect.

Quality Review

As a member of the Institute of Public Accountants, as Director I am subject to periodic Professional Practice Quality Assurance reviews. Unless otherwise advised, you are consenting to your files being part of such a quality review. This review is of our client records and not of you as a client and you have full assurances that complete confidentiality will be maintained throughout.

Ownership of Documents

All original documents obtained from you in respect to this engagement shall remain your property. However, we reserve the right to make electronic copies of the original documents for record purposes, and in fact, usually do so. Ownership of the documents produced by us as part of this engagement will vest in you. All other documentation produced by us in respect of the engagement will remain the property of the firm.

Ownership of records

In the event of non-payment of our fees for services rendered, we may exercise a right of lien over the books and records in our possession and withhold the documents until such time as payment of our invoice is received in full.