

Fees >>>

Our fees are calculated based on the amount of time taken by our staff, at the level required to complete the services, at their respective hourly rates. Any fee estimate provided is an indicative guide only.

Ownership of Documents >>>

All original documents obtained from the client arising from the engagement shall remain the property of the client. However, we reserve the right to make a reasonable number of copies of the original documents for our records.

The ownership for the reports

produced and supplied to you as our client as output for the engagement, such as financial statements and tax returns, and supplied to you as a client including, if applicable, electronic documents or files will vest in you. All other documents produced by us in respect of this engagement will remain the property of the firm.

Confirmation of Terms >>>

Acceptance of our services in conjunction with this information brochure indicates that you understand and accept the arrangements. This information will be effective for future engagements unless we advise you of any change.

Let us Introduce Ourselves!

Macquarie Accounting was established in July 1992 by John Langford and Diane Matthews.

Along with the two partners the firm employs seven staff and utilises the services of three specialist accounting contractors.

Over the years Macquarie Accounting has built a strong reputation through its commitment to client needs, professionalism, integrity and expertise. We continue to expand our practice to suit the changing requirements of our clients and to provide them with a growing range of services to manage their affairs.

The firm has a commitment to continuing education and maintains an up to date knowledge of tax law and related cases.

Contact us at

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Fax: 03 6224 6401

Email: admin@macquarie-accounting.com.au

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GPO Box 92
Hobart, TAS 7001



*Client
Engagement
Information*

If you have any questions in relation to this information brochure please do not hesitate to contact us.

John Langford & Diane Matthews

MACQUARIE ACCOUNTING PTY LTD



Macquarie Accounting Pty Ltd

Your Partners in Accounting

Industry Accreditation >>>



Institute of Public Accountants



National Tax and Accountants Association



Australian Institute of Company Directors



Corporate Directors Association



CPA Australia



Australian Institute of Superannuation Trustees



MYOB Professional Partner



Quicken Professional Partner

Client Engagement Information

This information is to confirm our understanding of the terms of general client engagements with our firm, and the nature and limitations of the services we will provide. The information is relevant for all non-audit engagements where no specific client engagement letter is provided.

Purpose, Scope and Output of the Engagement >>>

This firm will provide accounting and/or taxation and/or business advisory services as agreed upon which will be conducted in accordance with the relevant professional and ethical standards issued by the Accounting Professional & Ethical Standards Board Limited (APESB). The extent of our procedures will be limited exclusively for this purpose. As a result, no audit or review will be performed and, accordingly, no assurance will be expressed. Our engagement cannot be relied upon to disclose irregularities including fraud, other illegal acts and errors that may exist. However, we will inform you of any such matters that come to our attention.

Our professional services are conducted and any reports required will be prepared for distribution to the relevant specific organisation or party for the purpose specified in the report or as agreed.

We disclaim any assumption of responsibility for any reliance on our professional services to any party other than as specified or agreed, and for the purpose which it was prepared. Where appropriate, our report will contain a disclaimer to this effect.

Responsibilities >>>

In conducting this type of engagement, information acquired by us in the course of the engagement is subject to strict confidentiality requirements. That information will not be disclosed by us to other parties except as required or allowed for by law, or with your express consent.

We wish to advise that our firm's system of quality control has been established and maintained in accordance with the relevant APESB standard. As a result, our files may be subject to review as part of the quality control review program of our professional accounting bodies which monitor compliance with professional standards by its members. We advise you that by accepting our

engagement you acknowledge that, if requested, our files relating to this engagement will be made available under this program. Should this occur, we will advise you.

Clients are required to arrange for reasonable access by us to relevant individuals and documents, and to be responsible for both the completeness and accuracy of the information supplied to us.

The *Taxation Administration Act 1953* contains specific provisions that may provide you with "safe harbours" from administrative penalties for incorrect or late lodgement of returns if, amongst other things, you give us "all relevant taxation information" 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

we have discharged our obligations to you.

Our Obligations to Comply with the Law >>>

We have a duty to act in your best interests. However, the duty to act in your 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 interests. For example, we cannot lodge an income tax return for you that we know to be false in a material respect.

We also have an obligation to ensure that we manage conflicts of interest as they arise. In this regard, we have arrangements in place to ensure that we manage potential or actual conflicts of interest. The effective operation of these arrangements depends, in part, on you complying with your obligation to disclose any potential conflicts of interest to us.

Finding an agent that's right for you >>>

Finding a tax agent to do your tax return should not be treated lightly. After all, you are hoping to get the maximum tax refund available while meeting the rules set out by the ATO.

At Macquarie Accounting, we can take the worry out of doing your tax return, advise on claiming expenses, transfer your refund directly into your nominated bank account and make sure your tax return is completed correctly.

Your Rights and Obligations Under the Taxation Laws >>>

You have certain rights under the 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. As relevant, we will provide further information to you concerning your rights under the Australian taxation laws during the conduct of the engagement contemplated by this information brochure.

You also have certain obligations under the Australian taxation laws, such as the obligation to keep proper records and the obligation to lodge returns by the due date.