

21 October 2024

### Tax Agent Services Guide

#### **Engagement of HUB24 Management Services Pty Ltd ABN 59 135 332 320 (HUB24 Management Services) as the tax agent for your SMSF (only applicable to HUB24 SMSF Access)**

We are pleased to act as the tax agent for your SMSF. We will always act in your best interest and provide the highest level of professional service. This guide sets out the terms of our engagement and will be updated from time to time.

As tax agent we will provide the following services, but not limited to:

1. Preparation and lodgement of your SMSF's PAYG and/or PAYGW obligations to the ATO.
2. Preparation and lodgement of your SMSF's annual (or other periodic lodgement as required by the ATO) Business Activity Statement (BAS) with the ATO.
3. Preparation and lodgement of your SMSF tax return along with any other relevant schedules and notices that falls under taxation law.
4. Preparing or lodging objections on behalf of a taxpayer under Part IVC of the Taxation Administration Act 1953 (TAA) against an assessment, determination, notice or decision under a taxation law.
5. Based on the above scope of work, we will use the tax agent portal and other tax portal related activities for the purpose of managing and meeting taxation and superannuation lodgement obligations with the commissioner.
6. We will also provide you, via your adviser, with the following output:
  - a) Relevant ATO letters;
  - b) Activity Statement Reports; and
  - c) Tax Returns & Relevant Schedules.
7. Maintain complete and accurate records sufficient to conduct the services.
8. Inform you of:
  - a) your rights and obligations available under taxation law, including any rights that might be available to seek a private ruling and the lodging of objections and appeals against adverse positions adopted by revenue authorities; and
  - b) any possible penalties and other legal tax consequences to enable you to make an informed decision.
9. During the course of our engagement, if we identify or suspect actual or potential non-compliance with laws, which may have a material effect on the financial statements or compliance, we may:

- a) discuss the matter with the appropriate level of management, those charged with governance or the internal auditor, as appropriate;
  - b) communicate the non-compliance or suspected non-compliance with the external auditor, unless prohibited by law or regulation;
  - c) disclose the matter to an appropriate authority even when there is no legal or regulatory requirement to do so; and/or
  - d) withdraw from the engagement and the professional relationship where permitted by law or regulation.
10. Where appropriate and permissible, we will inform you of our intention to disclose the matter to an appropriate authority before disclosing the matter. However, if we have reason to believe that the actual or intended conduct would constitute an imminent breach of a law or regulation that would cause substantial harm to the general public, we may immediately disclose the matter to an appropriate authority in order to prevent or mitigate the consequences of such imminent breach of law or regulation.

**Fees**

You will not be required to pay any additional fees for the above tax services to HUB24 Management Services.

We have an agreement in place with HUB24 Custodial Services Limited (ABN 94 073 633 664) ('HUB24 Custodial Services'). Under that agreement HUB24 Custodial Services will pay all applicable fees for the provision of applicable tax agent services.

**Client Acknowledgement and Confirmation**

You will need to log into your MyGov portal to nominate HUB24 Management Services as the tax agent for your SMSF in accordance with the ATO's requirements.

By completing this nomination, you acknowledge and confirm your acceptance of HUB24 Management Services as the tax agent for your SMSF administered through the HUB24 SMSF Administration Service and the services outlined in this HUB24 SMSF Tax Agent Services Guide. Please note that the agreement to act as your tax agent will not be valid until this nomination has been completed.

The agreement to nominate HUB24 Management Services as your SMSF's tax agent is enduring, unless it is withdrawn, terminated or varied by either party, with 14 days' written notice in accordance with the 'Termination' section of the HUB24 Invest (including SMSF Access) IDPS Guide Part III.

Thank you for the opportunity to provide taxation services. We look forward to developing a close and mutually satisfying relationship with you for many years to come.

Tax Agent

HUB24 Management Services Pty Ltd

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