

## Services Summary

### **Option 1: Non-GST Sole Trader Tax Plan**

For sole traders not registered for GST

This Non-GST Sole Trader Tax Plan business taxation compliance package includes the right to access the following Services during the 12 month period of your Subscription Period:

- One 30-minute onboarding consultation at the start of your Subscription Period to set expectations and explain the process.
- Preparation of the Business Schedule for inclusion in the Annual Tax Return that falls due during your active Subscription Period.
- Preparation and lodgement of your Annual Tax Return based on other information that is pre-filled with the Australian Taxation Office or that you have engaged us to prepare.
- One 30-minute consultation with a senior accountant to review your completed Annual Tax Return.

**Pricing: Billed up-front \$704.00 (inc GST)**

### **Option 2: GST-Registered Sole Trader Tax Plan**

For sole traders registered for GST

This GST-Registered Sole Trader Tax Plan business taxation compliance package includes the right to access the following Services during the 12 month period of your Subscription Period:

- One 30-minute onboarding consultation at the start of your Subscription Period to set expectations and explain the process.
- Preparation of the Business Schedule for inclusion in the Annual Tax Return that falls due during your active Subscription Period.
- Preparation and lodgement of your Annual Tax Return based on other information that is pre-filled with the Australian Taxation Office or that you have engaged us to prepare.
- Preparation and lodgement of four Quarterly Business Activity Statements, or one Annual Business Activity Statement (depending on your GST registration) that fall due during your active Subscription Period.
- One 30-minute consultation with a senior accountant to review your completed Annual Tax Return.

**Pricing: Billed up-front \$1,584.00 (inc GST)**

## Sign & accept

### **Tax Plan Terms**

Your Tax Plan entitlements are provided to you by the accounting firm, Lawpath Tax & Advisory Pty Ltd (ACN 676 942 206).

### **Services Summary**

#### For Non-GST Sole Trader Tax Plan customers:

This Non-GST Sole Trader Tax Plan business taxation compliance package includes the right to access the following Services during the 12 month period of your Subscription Period:

- One 30-minute onboarding consultation at the start of your Subscription Period to set expectations and explain the process.
- Preparation of the Business Schedule for inclusion in the Annual Tax Return that falls due during your active Subscription Period.
- Preparation and lodgement of your Annual Tax Return based on other information that is pre-filled with the Australian Taxation Office or that you have engaged us to prepare.
- One 30-minute consultation with a senior accountant to review your completed Annual Tax Return.

#### For GST-Registered Sole Trader Tax Plan customers:

This GST-Registered Sole Trader Tax Plan business taxation compliance package includes the right to access the following Services during the 12 month period of your Subscription Period:

- One 30-minute onboarding consultation at the start of your Subscription Period to set expectations and explain the process.
- Preparation of the Business Schedule for inclusion in the Annual Tax Return that falls due during your active Subscription Period.
- Preparation and lodgement of your Annual Tax Return based on other information that is pre-filled with the Australian Taxation Office or that you have engaged us to prepare.
- Preparation and lodgement of four Quarterly Business Activity Statements, or one Annual Business Activity Statement (depending on your GST registration) that fall due during your active Subscription Period.
- One 30-minute consultation with a senior accountant to review your completed Annual Tax Return.

We will reach out to you to encourage you to use these Services during your Subscription Period. Unused Services expire at the end of your Subscription Period.

For the avoidance of doubt, only one plan is available to you, based on the details provided during your engagement. This single, available plan is outlined in the "Client Details" section at the top of this document. By accepting this proposal, you are confirming your engagement with the services specified in that plan only.

## 1. Services Period

The first period for which we will be responsible is defined by the Services engaged and the contract term which commences on the Start date. Previous tax years and accounting periods are not included as part of this engagement unless specifically agreed by us.

## 2. Fees

Our fees will be charged in accordance with the opted into subscription terms and conditions within the Lawpath platform. Please review these to ensure you understand the basis of our charges and our payment terms.

Where you require additional assistance with your Responsibilities, we charge the following schedule of fees:

- Financial statements: \$700
- Capital gains tax event – sale of property: \$800
- Capital gains tax event – sale of shares: \$500
- Crypto – price to be quoted according to circumstances
- Rental property per schedule – externally managed with annual rental statement provided: \$250
- ESS if prefilled – NIL
- ESS if not – scoped and quoted
- Catch-up bookkeeping for messy books (as defined in Section 5) – Scoped and quoted
- Business Activity Statements (if you are on the Non-GST Plan and subsequently register for GST or ought to have registered for GST) – price to be quoted based on the number of BAS periods required

Prices are subject to change and will be quoted for your consideration at the time of engagement.

You will also be deemed to have accepted the terms of this engagement by providing

instructions to us to provide services to you.

Our fees have been set based on the level of skill, responsibility, importance and value of the advice, as well as the level of risk. If it becomes apparent to us, due to unforeseen circumstances, that a fixed fee is inadequate, we may notify you of a revised figure and seek your agreement to it.

In some cases, you may be entitled to assistance with your professional fees, particularly in relation to any investigation into your tax affairs by the ATO. Assistance may be provided through insurance policies you hold or via membership of a professional or trade body. Other than where such insurance was arranged through us, you will need to advise us of any such insurance cover that you have. You will remain liable for our fees regardless of whether all or part are to be paid by someone else.

Unless otherwise agreed to the contrary, our fees do not include the costs of any counsel, or other professionals or third parties engaged with your approval.

We intend to exercise these rights only where it is fair and reasonable to do so.

Lawpath Tax & Advisory is Liability limited by a scheme approved under Professional Standards Legislation.

### **3. Who may instruct us**

You confirm that you, and any other person you nominate in writing from time to time (provided we have acknowledged such nomination), are authorised to give us instructions and information on behalf of all persons we are acting for and to receive our advice and documents on their behalf.

If we are acting for a business, and we receive conflicting advice, information or instructions from different persons, we may refer the matter to the board of directors, partners or proprietors (as applicable) and act only as requested by them.

We will advise you and your spouse/partner on the basis that you are a family unit with shared interests. We may deal with either of you and may discuss with either of you the affairs of the other. If you wish to change these arrangements, please let us know.

### **4. Know your customers**

We may be required to verify your identity for the purposes of the anti-money laundering laws. We may request from you such information as we require for these purposes and

make searches of appropriate databases.

## 5. Responsibilities

This Tax Plan covers the preparation of your Business Schedule and Annual Tax Return. You are responsible for providing complete and accurate information for the non-Business items to be included in your Annual Tax Return. These include employment income, foreign income, capital gains tax events, dividends and trust distributions, rental properties and deductions. Lawpath Tax & Advisory can assist with the preparation of this additional information if required with Fees scheduled in 2. Fees.

You must provide us with all information necessary for dealing with your affairs including information which we reasonably request, in sufficient time to enable our services to be completed before any applicable deadline. Any bookkeeping work required to get your information into an appropriate usable format will form the basis of a separate engagement. The information you provide us in relation to your business affairs must be kept separately from your personal affairs in appropriately maintained digital accounting software. You are responsible for maintaining this file and paying for any associated hosting fees. You must have or obtain cloud accounting software (e.g., Xero) to maintain your business records. Do not mix business and personal expenses in the same bank account. While we understand this may occur in early stages as you establish systems, excessive mixing significantly increases costs and errors. Bookkeeping cleanup will be quoted separately.

We define "messy books" as records that exhibit one or more of the following issues:

- significant mixing of personal and business transactions in the same bank accounts;
- multiple months of unreconciled or uncategorised transactions;
- missing or inadequate source documentation (receipts, invoices);
- duplicate entries or unexplained discrepancies; or
- general disorganisation that requires material remediation work before standard tax preparation can commence.

If your records meet this definition, catch-up bookkeeping fees will apply.

We will rely on such information being true, correct and complete and will not audit the information (unless you have specifically engaged us to do so, and it has been detailed within the service summary).

You authorise us to approach such third parties as may be appropriate for information that we consider necessary to deal with your affairs.

You must keep us informed on a timely basis of changes in your circumstances that may affect our services.

## **6. Qualifications on our services**

To the extent our services involve the performance of services established by law, nothing in the engagement letter or these terms reduce our obligations under such law.

You must not act on advice given by us on an earlier occasion without first confirming with us that the advice is still valid.

Our services are limited exclusively to those you have engaged us to perform. Unless otherwise specified in the engagement letter, our services cannot be relied upon to disclose irregularities and errors, including fraud and other illegal acts, in your affairs.

Where our engagement is recurring, we may amend our engagement letter and these terms where we consider it is necessary or appropriate to do so.

## **7. Reliance on advice**

We will endeavour to record all advice on important matters in writing. Advice given verbally is not intended to be relied upon unless confirmed in writing. If we provide verbal advice (for example during a meeting or telephone conversation) that you wish to rely on, you must ask us to confirm the advice in writing.

## **8. Investment and financial advisory advice**

We will not provide you with investment or financial advice regulated under the Corporations Act 2001 (Cth) unless we have expressly agreed to do so in writing, specifying an applicable Australian Financial Services Licence number

## **9. Professional obligations**

We will comply with the professional and ethical standards of the Accounting Professional and Ethical Standards Board, available at [apesb.org.au](http://apesb.org.au). This includes APES 110 Code of Ethics for Professional Accountants (including Independence Standards), which among other things contains provisions that apply if we become aware of any actual or potential 'non-compliance with governing laws or regulations (NOCLAR). Where any such non-compliance poses substantial harm (such as serious adverse consequences to investors, creditors, employees, auditor, group auditor or the public), we may be required to disclose the matter to an appropriate authority.

## **10. Conflicts of interest**

We will inform you if we become aware of any conflict of interest in our relationship with you (including between the various persons this engagement letter covers) or in our relationship with you and another client. Where conflicts are identified which cannot be managed in a way that protects your interests then we will be unable to provide further services to some or all of the persons to whom this engagement applies. If this arises, we will inform you promptly.

We may act for other clients whose interests are not the same as or are adverse to yours, subject to the obligations of conflicts of interest and confidentiality referred to above.

## **11. Confidentiality**

We will take all reasonable steps to keep your information confidential, except where:

- a. We need to disclose your information to our service providers (including auditors of client monies if applicable) or regulatory bodies in performing the services, our professional advisers or insurers or as part of an external peer review from time to time. Our files may also be subject to review as part of the quality review program of Chartered Accountants Australia and New Zealand and any other bodies as appropriate. By accepting this engagement you acknowledge that, if requested, our files relating to this engagement will be made available under this program. We will take reasonable steps to ensure any such recipient (other than a regulatory body) keeps such information confidential on the same basis;
- b. We are required by law, regulation, a court of competent authority, or those professional obligations referred to in section above, to disclose the information;
- c. We provide limited information (but only to the extent reasonably necessary) to potential purchasers (or their professional advisors) of our practice but we will take reasonable steps to ensure that any such recipient keeps the disclosed information confidential; or
- d. You give us permission to disclose the information.

We may retain your information during and after our engagement to comply with our legal requirements or as part of our regular IT backup and archiving practices. We will continue to hold such information confidentially.

We may mention that you are a client for promotional purposes.

## **12. Ownership of materials**

We own the copyright and all other intellectual property rights in everything we create in connection with this engagement. Unless we agree otherwise, anything we create in connection with this agreement may be used by you only for the purpose for which you have engaged us.

All working papers prepared by us (in any form whatsoever, including physical and electronic) remain our property. We will retain these papers in accordance with our normal record keeping practices in accordance with our professional and legal obligations.

You agree we can use your logos and trademarks for the sole purpose of providing advice to you in connection with the engagement, unless you tell us otherwise.

## **13. Limitation of liability**

Our liability is limited by a scheme approved under Professional Standards Legislation. You agree not to bring any claim against any of our stakeholders (including but not limited to principals, partners, directors, shareholders, employees) in their personal capacity. To the maximum extent permitted by law, we are not liable to you for:

- indirect, special or consequential losses or damages of any kind; or
- liability arising due to the acts or omissions of any other person or circumstances outside our reasonable control, or your breach of these terms

## **14. Limitation of third-party rights**

Our advice and information is for your sole use, and we accept no responsibility to any third party, unless we have expressly agreed in the engagement letter that a specified third party may rely on our work.

## **15. Communication**

You must advise of any changes to your contact details. We may send any communications to the last contact details you have provided. Unless you instruct us otherwise, we may, where appropriate, communicate with you and with third parties via email or by other electronic means. The recipient is responsible for virus checking emails and any attachments. There is a risk of non-receipt, delayed receipt, inadvertent misdirection or interception by third parties in any form of communication, whether electronic, postal or otherwise. We are not responsible for any such matters beyond our control.

## **16. Outsourcing**

We may utilise the services of other third parties from time to time to perform the services. We provide these third parties with access to your data to the extent this is required to perform the services. This may result in information being sent overseas in accordance with our Privacy Policy.

### **17. Third-party responsibilities**

We may utilise outsourced service providers and cloud computing service providers. To perform the services, we may provide these third parties with access to your data to the extent this is required to perform the services.

Your data will be stored in digital servers and in accordance with the security practices of the third-party service provider and our Privacy Policy.

### **18. Mandatory Client Disclosure Statement as a registered tax practitioner**

We are required under the Tax Agent Services Act 2009 (TASA) and the Tax Practitioners Board (TPB) Code of Professional Conduct (Determination 2024) to inform you of the following:

- You can verify your advisor's registration status via the TPB Register:  
[www.tpb.gov.au/public-register](http://www.tpb.gov.au/public-register)
- If you have concerns regarding the tax services provided, you may file a complaint with the TPB at [www.tpb.gov.au/complaints](http://www.tpb.gov.au/complaints)
- Your advisor is legally obligated to act in your best interest and comply with taxation laws.

Only the Services as detailed within the Services Summary are included within the scope of this engagement. If there is additional work that you wish us to carry out which is not listed above, please let us know and we will discuss with you the basis upon which that additional work can be included in this engagement.

If we agree to carry out additional services for you, we will provide you with a new or amended scope. If we do not, those additional services will be provided under these terms and conditions

We will provide the Services to you in accordance with the relevant professional and ethical standards issued by the Accounting Professional & Ethical Standards Board (APESB).

Our Services are limited exclusively to those you have engaged us to perform. Unless otherwise specified in the engagement letter, our services cannot be relied upon to disclose irregularities and errors, including fraud and other illegal acts, in your affairs.



Lawpath Tax & Advisory  
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Surry Hills, NSW 2010  
ABN: 65 676 942 206

The Services are provided only for the benefit of you. We are not liable to any other person in respect of the Services.

### Sign to accept proposal

We'll record the date, time, and your IP address to help verify this signature is yours.