

Tax Practitioner Obligations

As a Tax Agent, our services are performed for you in accordance with the law, including the Tax Agent Services Act 2009 (TASA). Under this Act, the [Tax Agent Services \(Code of Professional Conduct\) Determination 2024](#) requires that we provide you with all information that is reasonably relevant to assist you in making a fully informed decision as to whether you engage us as your Tax Agent.

Tax Practitioners Board

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>.

The TPB's register confirms that we are a registered tax practitioner with no conditions imposed on our registration. Our Tax Agent Number is 25821263

Rights, Responsibilities & Obligations of Belay Advisory

Tax Agents have an obligation to the TPB and to their clients. The rights, responsibilities and obligations of Belay Advisory include, but is not limited to; acting lawfully in the client's best interests, acting honestly and with integrity, having arrangements in place to manage any conflicts of interest, taking reasonable care to ensure the taxation laws are complied with, and providing services in a competent and timely manner.

Your obligations as a client

As a client, you have an obligation to the ATO and to Belay Advisory as your Tax Agent. It is your responsibility to:

- Be truthful with the information you provide us
- Keep the required records and provide them to us on a timely basis, as required
- Be co-operative with our requests
- Comply with tax laws.

For more information on your obligations, please refer to the fact sheet published by the TPB: [Information for Clients](#).

Prescribed Events

We are obliged to advise clients of any events in the last 5 years which may influence your decision to engage us as your tax agent. There are no current nor previous issues that we are aware of.

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.

Making a Complaint

We are committed to providing high quality professional services in an ethical manner, and this includes maintaining our responsiveness to the needs and concerns of our clients.

We acknowledge the importance of having an effective and efficient complaints handling process as part of a strong system of quality management, and we adopt a client-focused approach. While we acknowledge your right to make a complaint, we expect that you will treat our staff with respect when they are dealing with your complaint. We aim to handle complaints in a prompt, genuine, professional, and fair way.

Our [Complaints Policy](#) provides information on how clients can make a complaint and our complaint handling process.

Complaints Policy

What is a complaint?

A complaint is an expression of dissatisfaction made to or about us; related to our services, staff or our handling of a complaint, where a response or resolution is explicitly or implicitly expected or legally required.

This policy does not apply to complaints by way of negative or critical feedback, which although valuable, do not require resolution or follow-up.

If your complaint relates to a Wealth Advisory service, please refer to [Making A Complaint – Wealth](#).

How to make a complaint

If you would like to make a complaint about a particular engagement, partner, or employee, please email clientservices@belay.com.au.

When making your complaint please tell us:

1. your name and contact details
2. what your complaint is about
3. any supporting documentation
4. details of the regular contact at Belay; and
5. what you are seeking to resolve your complaint.

How we will handle your information and protect your privacy

We will handle any personal information received as part of the complaint handling in accordance with our [Privacy Policy](#) and only for the purpose of dealing with the complaint.

Acknowledging your complaint

We will acknowledge receipt of your complaint in writing within 20 business days, or as soon as practicable thereafter. When acknowledging your complaint, we will also have regard to any preferences you have communicated to us in relation to the way in which you wish for us to communicate with you.

Investigation of your complaint

We will try and resolve the complaint as quickly as possible. If we cannot resolve your complaint immediately, we will need some time to investigate your concerns. We may request that you provide us with further information to assist with our investigation.

We will endeavour to resolve your complaint in 30 calendar days, but this may not be possible on all occasions. Where our review is likely to take longer, we will contact you to inform you why our response is taking longer and indicate when we expect to complete our review.

We will provide you with our written reasons for the outcome of your complaint.

Escalating your complaint

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>