



Capraro Consulting Pty Ltd
is a CPA Practice

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Section 45 of the *Tax Agent Services (Code of Professional Conduct) Determination 2024*

As a registered tax agent, Capraro Consulting Pty Ltd (Capraro Consulting) will perform Tax Agent Services in accordance with the *Tax Agents Services Act 2009 (TASA)*, which includes giving a client the following information.

The Tax Practitioners Board (TPB) maintains a register of Tax Agents and BAS Agents. The register can be accessed and searched by following this link (<https://www.tpb.gov.au/public-register>).

If a client has a complaint about the Tax Agent Services provided by Capraro Consulting, they can contact Carla Capraro on 0413073935 or carla@capraroconsulting.com.au. Mrs Capraro will work with a client to help resolve the complaint professionally, respectfully and as quickly as possible. If the complaint cannot be resolved, or a client is not satisfied with how the complaint is being handled or with the outcome, a client may make a complaint to the TPB. Complaints to the TPB must be made in writing using its online form, which is available at (<https://myprofile.tpb.gov.au/complaints/>). Further details about the complaints process of the TPB are available at (www.tpb.gov.au/complaints).

Capraro Consulting's rights, responsibilities and obligations as a Tax Agent, including its responsibilities and obligations to a client, and the Commissioner of Taxation, can be found in the TASA and the Code of Professional Conduct. The rights, responsibilities and obligations include acting lawfully in a 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. A client's obligations to Capraro Consulting as Tax Agents include their obligations to keep records, to make all requested information available in a complete, accurate and timely manner and be truthful with the information provided.

Carla Capraro, Tax Agent,

Capraro Consulting Pty Ltd



Australian Government



INFORMATION FOR CLIENTS

YOUR OBLIGATIONS TO THE ATO AND YOUR TAX PRACTITIONER'S OBLIGATIONS TO YOU, THE TPB AND ATO

Your obligations are important

As a taxpayer, it is important you:

- are aware of your obligations to the Australian Taxation Office (ATO)
- understand your tax practitioner has obligations to you, the ATO and the Tax Practitioners Board (TPB).

Your obligations as a client

It's your responsibility as a taxpayer to:

- be truthful with the information you provide your tax practitioner
- keep the required records and provide them to your tax practitioner on a timely basis, as required
- be co-operative with your tax practitioner's requests and meet their due date
- comply with the tax laws.

You must meet your obligations

If you do not meet your obligations:

- the ATO may impose administrative penalties (fines)
- interest charges may be applied
- in some cases, criminal prosecutions may be sought
- the ATO may initiate debt recovery.

What's required of your tax practitioner

Your tax practitioner's obligations require them to:

- act honestly and with integrity
- uphold and promote the ethical standards of the tax profession
- act lawfully in your best interests
- manage any conflicts of interest
- take reasonable care to ascertain your state of affairs and apply tax laws correctly
- keep your information confidential unless there is a legal duty to disclose
- provide services competently
- not knowingly obstruct the administration of the tax laws
- advise you of your rights and obligations under the tax laws
- account to you for money or other property on trust
- not make false or misleading statements to the TPB or ATO, and in some cases withdraw their engagement with you and notify the TPB or ATO of certain matters
- keep proper records
- keep you informed of certain matters so you can make informed decisions (see page 2)
- address any false or misleading statements they are responsible for
- engage with clients to address other false or misleading statements, exploring options to correct.

When your tax practitioner doesn't meet their obligations

If your tax practitioner fails to meet their obligations:

- their registration can be suspended or terminated, meaning they can't practice
- they could receive a caution or orders from the TPB – for example, undertaking education or working under the supervision of another registered tax practitioner
- fines may be imposed on them by the Federal Court
- your tax and superannuation matters may not be accurate
- you may be subject to enquiries or audits
- any tax shortfalls may attract penalties and interest
- you may have litigation options to review decisions and to recover debts
- in the case of fraud or criminality, penalties may lead to prosecutions.

Further information

For further information, see tpb.gov.au and ato.gov.au

Your tax practitioner must keep you informed of certain matters

1. Information about the TPB Register

To support you to make the right decisions about any tax practitioner, the TPB maintains a [public register](#). You can identify registered BAS agents and tax agents, as well as those who are in your locality. The register also provides important information about higher risk cases, where the TPB has imposed serious sanctions on a tax practitioner.

You can find more information about the register at tpb.gov.au/help-using-tpb-register.

2. How to make a complaint to the TPB

The TPB welcomes all feedback which helps improve services and the regulatory system and provides critical intelligence and data. You can provide information or make a complaint about a tax practitioner to the TPB using a simple online form, myprofile.tpb.gov.au/complaints/.

Complaints can also be made about unregistered preparers who are not complying with the law. All complaints and referrals are assessed by the TPB.

For more information about the complaints process see tpb.gov.au/complaints.

3. General information about rights, responsibilities and obligations

Your tax practitioner must advise you of their rights, responsibilities and obligations as a tax practitioner, including to you, and the obligations you have to them. These rights, responsibilities and obligations may arise under the tax law or because of the services they provide to you.

For a summary of key obligations relating to you and your tax practitioner see page 1. Your tax practitioner will provide you with additional information about these matters.

4. Prescribed events within the last 5 years

If certain prescribed events have occurred involving the tax practitioner within the last 5 years, they must advise you of this at the time you make enquiries to engage or re-engage them to provide tax agent services. Otherwise, the tax practitioner must notify you within 30 days of them becoming aware of the matter. Prescribed events include if the tax practitioner was:

- suspended or terminated by the TPB
- an undischarged bankrupt or went into external administration
- convicted of a serious taxation offence or an offence involving fraud or dishonesty
- serving or sentenced to a term of imprisonment in Australia for 6 months or more.

This disclosure obligation extends to prospective clients – for example, a taxpayer enquiring to engage a tax practitioner for the provision of tax agent services.

Tax practitioners are not required to disclose events that occurred before 1 July 2022.

5. Registration subject to conditions

Your tax practitioner must advise you if their registration is subject to conditions (for example, they can only provide tax services related to research and development or tax [financial] advice services).

The tax practitioner must notify you of this at the time you are making inquiries to engage or re-engage them to provide you with tax services. Otherwise, the tax practitioner must notify you within 30 days of them becoming aware of the matter.

What you should expect from your tax practitioner



They will ask you questions to better understand your situation.



They may ask you to provide evidence of any claims you make.



They will act honestly and not illegally.



They will advise you of your obligations under the tax laws.