

TASA Disclosure Statement

Information we are required to disclosure to our clients

1. 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 make the following disclosures to you.
2. There are no current matters, or matters arising since 1 July 2022, that APNL Accountants & Advisors are aware of, that could significantly influence your decision to engage us (or continue to engage us) for a Tax Agent Service.
3. 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>.
4. The TBP's register confirms that we are a registered tax practitioner with no conditions imposed on our registration. Our Tax Agent Number is 26196489.
5. Tax Agents have obligations to the TPB and to their clients. You also have obligations under the taxation laws and to your Tax Agent. Please refer to these obligations on the TPB website at <https://www.tpb.gov.au/obligations> or the TPB's fact sheet [Information for Clients](#).
6. Both Tax Agents and clients have an obligation not to make false or misleading statements to the TPB or the Australian Taxation Office (ATO). If it becomes apparent a false or misleading statement has been made to either body, there is a requirement for this to be rectified in a timely manner. Please refer to these obligations on the TPB website at <https://www.tpb.gov.au/code-obligations-when-making-or-preparing-statements>.
7. If you have a complaint about our Tax Agent services, you will need to contact your Accountant in the first instance with details by email or email info@apnl.com.au. All complaints must be in writing.
8. If they are unable to resolve your complaint within 3 business days, please contact Henry Perlen or Kevin Lau by email. Your complaint will be investigated by the Partner who is not involved in the subject matter of the dispute where possible. We will provide you with email acknowledgement of receipt of your complaint and our understanding of the circumstances. The email will inform you that we will attempt to resolve your complaint within 14 days and will outline the dispute resolution process.
9. If you are unhappy with the outcome that we propose to you, you can then make a complaint to the Tax Practitioners Board (TPB) at <https://www.tpb.gov.au/complaints>. The TPB will send you an email to acknowledge the receipt of your complaint and review and risk assess your complaint. If you are unhappy with how the TPB has dealt with your complaint, visit <https://www.tpb.gov.au/complaints> for details about your review rights and who can assist you further.

Privacy Notice

APNL Pty Ltd Chartered Accountants and Advisors ("APNL") understands that in globalising world, protection of your privacy and information is of the utmost importance. We are dedicated to protecting your personal information especially the collection, use and storage of information. At APNL, we understand the significance you place on information that identifies you ("your personal information"), and we are committed to assisting you in safeguarding it.

The *Privacy Act 1988* (Cth) and the *Australian Privacy Principles* (APPs) form the cornerstone of the privacy protection policy that APNL Pty Ltd are statutorily bound and abide by steadfastly. This Privacy Policy outlines how we manage the information we collect about you when you provide personal information to us in person, by mail or email, or when you visit our website.

Collection of Personal Information

We will only collect personal information that you voluntarily provide to us or have given us prior consent. The ways we may collect personal information from you include, but are not limited to:

- When you visit or use our website.
- When you engage our services.
- When you register for secure access to our website and log in to your account (if applicable).
- When you subscribe to our newsletter or mailing list (if applicable).
- When you contact us or our associated entities by mail, email, or telephone.
- When you apply for employment with us.
- From third-party contractors or outsourcing service providers, such as law enforcement agencies and other government or regulatory bodies.

Please note that in some cases, providing certain personal information may be necessary for us to provide you with the requested services or information. If you choose not to provide us with specific personal information, it may hinder our ability to fulfill your requests.

Types of Personal Information We Collect

The personal information we may collect from you includes, but is not limited to:

- Names, addresses, email addresses, and phone numbers.
- Information from documents such as passports or driver's licenses.
- Tax file numbers (TFNs) and other identification numbers, such as Medicare numbers.

- Date of birth and gender.
- Financial information.
- Details of superannuation and insurance arrangements.
- Sensitive information, with your consent, such as health information or membership details of professional or trade associations or political parties.
- Bank account details, shareholdings, and investment details.
- Educational qualifications, employment history, and salary.
- Visa or work permit status.
- Personal information about your spouse and dependents.

Use of Your Personal Information

APNL and our associated entities will use the personal information you provide for the purpose of providing the agreed-upon services, such as accounting or business advisory services. Additionally, we may use this information for internal business and management processes, monitoring and improving our website, keeping you informed about our services and company news, and fulfilling our legal obligations.

Prior to providing products or services to you APNL is obliged by law to collect, and verify, certain personal information from you. The statutes governing these requirements include:

- *The Financial Transactions Reports Act (1988) (Cth)*
- *The Anti-Money Laundering and Counter Terrorism Financing Act (2006) (Cth)*
- *Taxation Administration Act 1997 (Vic)*
- *Income Tax Assessment Act 1997 (Cth)*
- *A New Tax System (Goods and Services Tax) Act 1999 (Cth)*
- *The Corporations Act 2001 (Cth)*
- and other relevant financial services laws as applicable.

Direct Marketing

We may use your personal information for marketing purposes related to our services. If you do not wish to receive marketing material from us, you can unsubscribe by following the instructions provided in the communication or by contacting us directly.

Disclosure of Your Personal Information

Your personal information will only be disclosed to employees or consultants of APNL and its associated entities who are involved in providing the agreed-upon services. Depending on the nature of the engagement, we may need to disclose your personal information to third parties, which may include service and content providers, dealers and agents, or our contractors and advisors.

Security Procedures

APNL takes the security of your personal information seriously and implements reasonable measures to protect it from misuse, interference, loss, unauthorized access, modification, and disclosure. We regularly review our security procedures to ensure their effectiveness.

However, please be aware that transmitting data over the Internet is not entirely secure, and we cannot guarantee the security of information transmitted to us via electronic means such as via e-mail. Such transmissions are done at your own risk.

Data Breach Notification

In the event of an "eligible data breach" as defined by *the Privacy Amendment (Notifiable Data Breaches) Act 2017* (Cth), we will notify affected individuals, including you, and the Australian Information Commissioner (OAIC) in accordance with the law. If you believe a data breach has occurred or have concerns about your privacy, please contact us as detailed below.

Access and Correction of Personal Information

You have the right to access the personal information we hold about you and to request corrections if you believe the information is inaccurate, incomplete, or outdated. To access or correct your personal information, please contact us at info@apnl.com.au. We will respond to your request within 2 business days.

Changes to Our Privacy Policy

This Privacy Policy represents our current practices and may be updated from time to time for various reasons. Any changes will be published on our website, and your continued use of our services and website signifies your acceptance of the updated Privacy Policy.

Complaints Resolution

APNL is committed to resolving privacy-related concerns fairly and responsibly. If you have any concerns about how we handle your personal information, please contact us using the details provided below. We will address your concerns through our complaints handling process and provide you with an outcome in a reasonable timeframe. If you remain dissatisfied with our response, you may refer your concerns to the Office of the Australian Information Commissioner.

Contact Us

If you have any questions, requests, or concerns related to this Privacy Policy or your personal information, please contact us at:

APNL Pty Ltd Chartered Accountants and Advisors

Postal address: PO Box 630 CARLTON SOUTH VIC 3053

Email: info@apnl.com.au

By using our website and providing us with your personal information, you indicate your understanding of and agree to comply with the terms and conditions set out in this Privacy Policy. If you do not agree with this Privacy Policy, please refrain from using our website or providing us with your personal information. This Privacy Policy was last updated in August 2023.