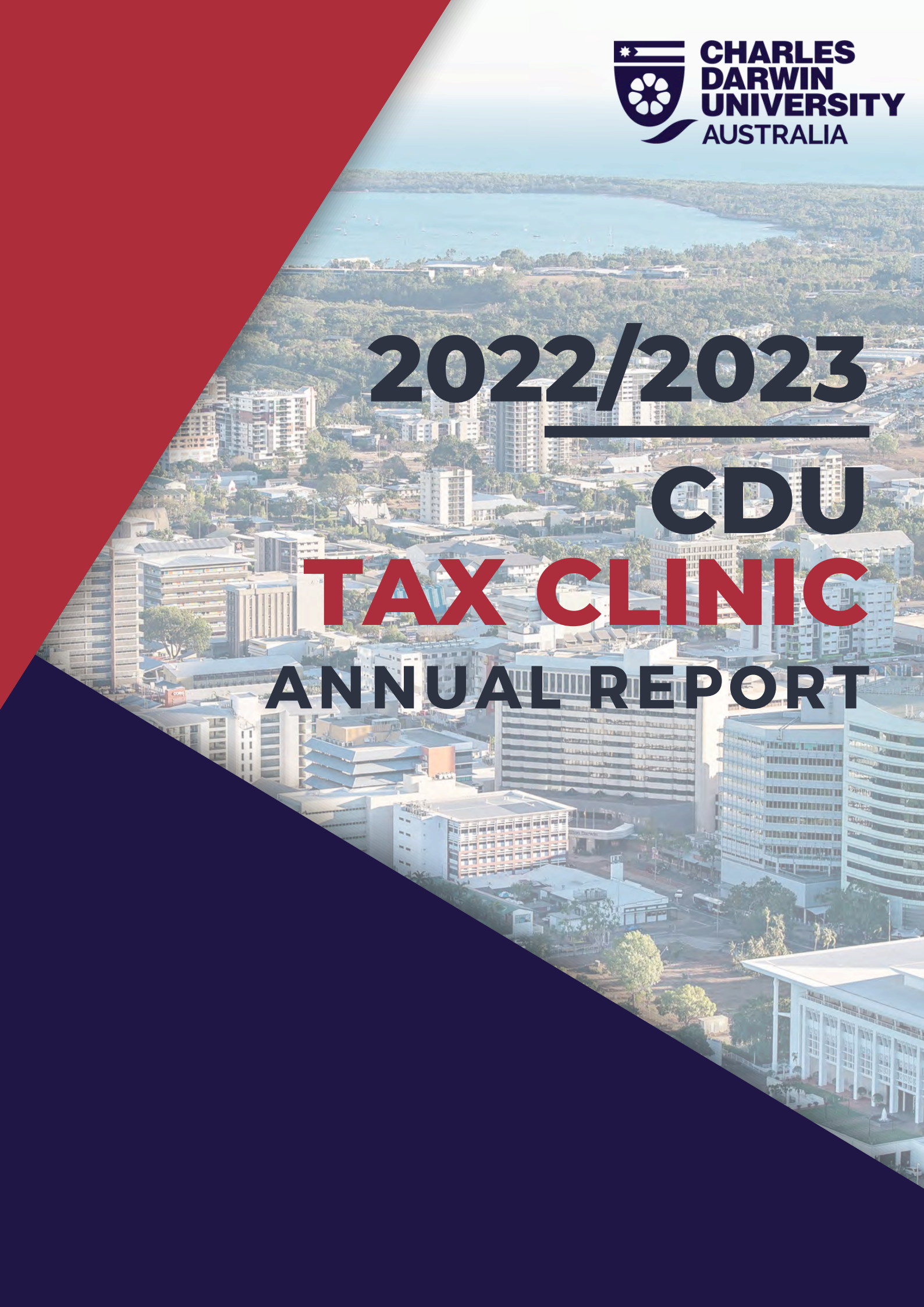
CHARLES DARWIN UNIVERSITY AUSTRALIA



2022/2023

CDU TAX CLINIC

ANNUAL REPORT

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Disclaimer

This material has been prepared by SAMAF Accountants & Consultants and Charles Darwin University's Faculty of Arts and Society for general informational purposes only. This is not meant to be used as accounting, tax, or other professional advice. Please refer to your relevant advisors for specific advice.

INTRODUCTION

The CDU Free Tax Clinic aims to assist unrepresented taxpayers in meeting and complying with their tax affairs and in the Northern Territory community.

The CDU Tax Clinic has been established to provide free and accessible services to members of the community in the Northern Territory. It is an Australian government-funded initiative through the Australian Taxation Office (ATO) geared towards helping taxpayers who may not be able to afford professional tax advice and representation with their tax affairs and obligations.

Our Tax Clinic aims to assist unrepresented NT taxpayers in complying with or meeting their tax affairs and receive assistance from selected Charles Darwin University (CDU) undergraduate and postgraduate accounting students under the supervision of academic staff and experienced tax practitioners.

We aim to contribute to the Northern Territory community by addressing systematic injustices at the frontline and engaging directly with the community services sector through warm referrals.

Since 2019, our Tax Clinic has provided independent, free, confidential tax advice for individuals, small business owners, charities, and not-for-profit organisations.

Eligibility is assessed on the basis of need and a combination of personal and financial factors. Eligibility requirements may vary between Tax Clinics in each State and Territory.

Eligibility criteria

Generally, for individuals:

- Currently unrepresented (i.e. do not have a tax agent);
- Reside in the Northern Territory; and
- Have a taxable income threshold of $60,000 and below.

For small businesses, not-for-profit organisations and small charities:

- Currently unrepresented (i.e. do not have a tax agent);
- Northern Territory residency; and
- Meet the current eligibility requirement as a small business, not-for-profit and charitable entity.

WELCOME

MESSAGE FROM PRO VICE-CHANCELLOR – FACULTY OF ARTS AND SOCIETY

Professor Ruth Wallace
Pro Vice-Chancellor
Faculty of Arts and Society

It is my pleasure to welcome you to the report which details the 2023 CDU Free Tax Clinic, which has been run in conjunction with SAMAF Accountants & Consultants. This is a wonderful program which has now successfully been running for since 2019 and continues to grow with the number of eligible clients receiving tax advice.
We acknowledge the funds that are received from the Australian Taxation Office and others which enables us to not only offer the Tax Clinic in Darwin, but also in the regional centres of Katherine and Alice Springs.
The Tax Clinic is also of tremendous importance to our students who are able to have practical experience in meeting with clients, rather than just theory-based learning.
I wish to pass on a huge thank-you to staff within the Faculty, SAMAF Accountants & Consultants and student volunteers who have all worked together to make this program a success, once again.

Raul David
Chartered Accountant (CA)
Senior Lecturer in Accounting
Lead Program Manager – CDU Tax Clinic

> *Our program has also provided real-life work experience to our accounting students under the supervision of our academic staff and experienced tax practitioners.*

MESSAGE FROM PROJECT MANAGER

Welcome to our CDU Tax Clinic's Annual Report for the year ended 2023!

Since 2019, CDU Tax Clinic, together with the support of ATO, SAMAF Accountants & Consultants, and our CDU Work Integrated Learning (WIL) accounting students and volunteers (our Team), have been helping individuals, micro and small business entities (MSEs), including charities and not-for-profit (NFPs) organisations.
These cohorts of clientele are unrepresented taxpayers and entities as serviced by CDU Tax Clinic in complying with their tax affairs and obligations. Our program has also provided real-life work experience to our accounting students under the supervision of our academic staff and experienced tax practitioners.
We are deeply committed to our two core intentions: 1. Helping community members meet their tax dealings and commitments, and 2. Providing mentored practical work experience to our students.

WELCOME

Our Team has mentored over 30 WIL accounting students and volunteers. We have helped more than 1700 individuals comprising NT residents, First Nations, international students, and migrant communities and assisted over 500 micro and small businesses and not-for-profits. These are remarkable results for our clinic's operation, which we aim to improve and continue this in the coming years. Due to our successful operations, the clinic has been featured in the Accountants Daily News with the headline “Student-run free NT tax clinic goes from strength to strength” confirming innovation and leadership that enhanced our accounting students’ learning experience.

Available online via https://www.accountantsdaily.com.au/tax-compliance/17286-student-run-free-nt-tax-clinic-goes-from-strength-to-strength.

I thank everyone involved in this great program for their outstanding contribution and support to the CDU Tax Clinic. Your time, energy, talent, and dedication to this program are highly appreciated!

Once again, welcome to our CDU’s Tax Clinic report and we look forward to continuing program services to Territorians, businesses, and the broader community.

MESSAGE FROM PARTNERS

As we reflect on the past two fiscal years, we are immensely proud to share a narrative of enduring strength and community contribution. We’re happy to share how well things have gone in the last two years. We’ve worked with so many different people, and it’s inspired us to do even more for our community.

Our goal at SAMAF is simple: we want to help everyone in Australia get ahead, no matter where they come from. We believe in making a difference and being a positive force in our local areas. Having been CDU students ourselves once, we know just how important it is to get real work experience before you graduate. It's the best way to get ready for a real job. We love guiding the students, watching them grow, and seeing them do well.

Ali Dhirani & Manfred Mletsin
SAMAF Accountants & Consultants

We’ve seen that even small businesses can make a big splash in their communities. It doesn’t matter what kind of business it is—if it does well, it can do so much good for its customers, its team, and everyone around. The Free Tax Clinic project shows this in action. It helps everyone involved, from the Tax Office to the person walking in off the street, to the local shop owner, and especially the students who are learning so much.

What we’re doing with the Tax Clinic is all about giving back and helping out. When one of us does well, we all do. This is our way of spreading a little bit of kindness around, and we think it makes our community an even better place to live.

OUR TEAM 2022

BACK: Manfred Mletsin, Xuanzhi Li, Hoang Nguyen, Thanh Quan Nguyen, Sichen Weng, Simon Morris
FRONT: Ali Dhirani, Raul David, Kate Phuong Ngo, Selva Ho, Qianting Wu, Janine Bowen
CDU Tax Clinic 2022

While the main purpose of our Tax Clinic is to support the wider Northern Territory community, there is also the practical part to support the students who are taking their undergraduate and postgraduate courses at Charles Darwin University.

For 2022, six students who had previously finished their degrees with CDU participated in the Tax Clinic program.

We are incredibly grateful for the generous support provided by our industry partner, SAMAF Accountants & Consultants, who has been a partner for the CDU Tax Clinic since 2020.

Our 2022 Tax Clinic team consists of:
Raul David CA - Project Manager
Simon Morris FCA - Academic Representative
Ali Dhirani ASA - Clinic Supervisor
Manfred Mletsin ASA - Clinic Supervisor

Volunteers

Kate Phuong Ngo
Qianting Wu
Selva Ho
Sichen Weng
Thanh Quan Nguyen
Xuanzhi Li

OUR TEAM 2023

BACK: Srijana K C, Janine Bowen, Deepak Chhetry, Manfred Mletsin
FRONT: Simon Morris, Hoang Ninh Truong, Jolene Le, Anupama Khadka, Li Chen, Raul David, Ali Dhirani
CDU Tax Clinic 2023

In 2023, six students from Charles Darwin University joined our Tax Clinic internship program. This initiative is a cornerstone of our commitment to fostering practical, hands-on learning and bridging the gap between academic theories and the realities of the tax industry.

Hands-on experience is crucial. It transforms classroom concepts into real-world skills, preparing students for the nuanced demands of their future careers. At the Tax Clinic, these interns don't just learn about tax preparation; they dive into it, working with real clients and situations. This approach doesn't just build knowledge—it builds the confidence and problem-solving abilities that today's employers value.

The proof of this program's success is in the outcomes. Many past students and volunteers have secured employment in the industry thanks to the competencies and insights they gained during their internships. They're now valuable assets to their employers, applying what they learned with us directly to their professional roles.

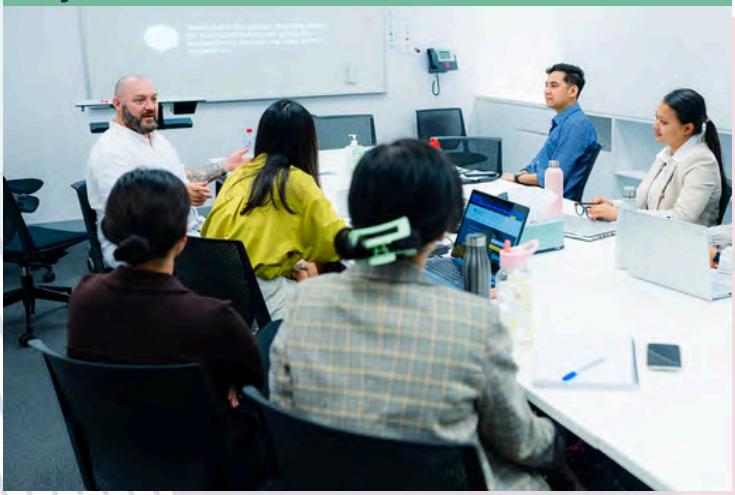
The 2023 Tax Clinic team is a dynamic and skilled group ready to make a difference in the community.

Our 2023 Tax Clinic team consists of:

Raul David CA - Project Manager
Simon Morris FCA - Academic Representative
Ali Dhirani ASA - Clinic Supervisor
Manfred Mletsin ASA - Clinic Supervisor

Volunteers

Anupama Khadka
Deepak Chhetry
Hoang Ninh Truong
Jolene Le
Li Chen
Srijana K C



Through this program, we're not just enhancing the job prospects of individual students; we're strengthening the entire industry by contributing skilled, prepared professionals. It's an investment in the future—one that pays dividends for the students, the community, and the tax sector.

WORK INTEGRATED LEARNING (WIL)

At CDU, there's a strong focus on learning beyond the lecture hall. Students in the Master of Professional Accounting and Master of Business Administration are offered placement opportunities to gain practical workplace experience.

Hoang Ninh Truong
Volunteer

Participating in the CDU Free Tax Clinic program has been a standout experience during my studies! The program has been incredibly beneficial in enhancing my communication and analytical abilities, as well as boosting my confidence in handling a variety of tasks.

The work-integrated learning (WIL) program at CDU is designed to offer the best practical education. It encourages lasting connections with the business and accounting sectors. This program allows students to apply what they've learned in their courses directly to the workplace, guided by industry professionals.

The WIL program isn't just beneficial for students. It allows businesses to collaborate with trained graduates and see if they're a good fit for future employment. Graduates who stay on as employees are already familiar with the business's culture and goals.
Businesses also find the program flexible and cost-effective for managing workloads. Students often take on management or accounting roles, overseen by a mentor, as we see at the CDU Tax Clinic.
In short, the WIL program is a win-win for both CDU students and industry partners, ensuring graduates are job-ready and businesses are supported by skilled individuals who are ready to hit the ground running.

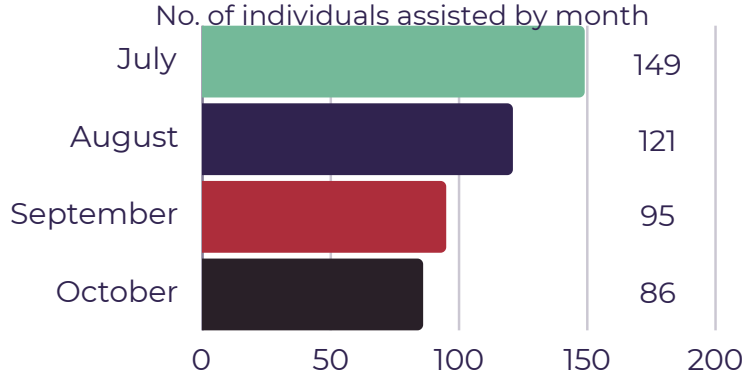
OUR SERVICES

- Tax Consultation
- Responding to ATO Notices
- Negotiating a payment plan
- Computing tax liability
- Tax law, your rights and obligations

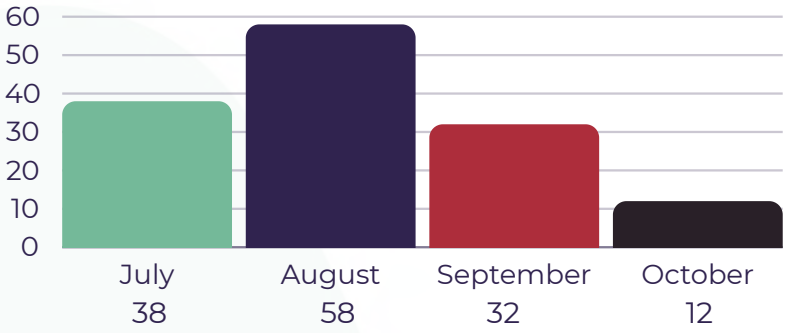
OUR INDIVIDUAL CLIENTS 2022

In 2022, the CDU Tax Clinic significantly impacted the community by providing essential tax services to **451 eligible individual clients and 140 sole traders**, offering over 1,500 hours of complimentary tax advice in collaboration with our SAMAF Accountants & Consultants partners. This effort reflects our dedication to supporting clients in current tax matters and achieving compliance for previous years.

No. of individuals assisted by month



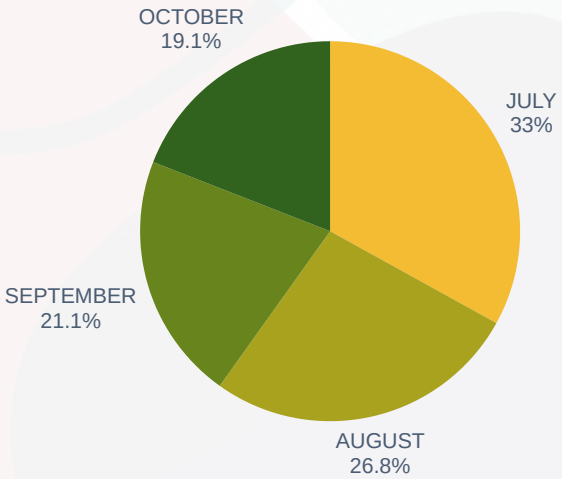
No. of sole traders assisted by month



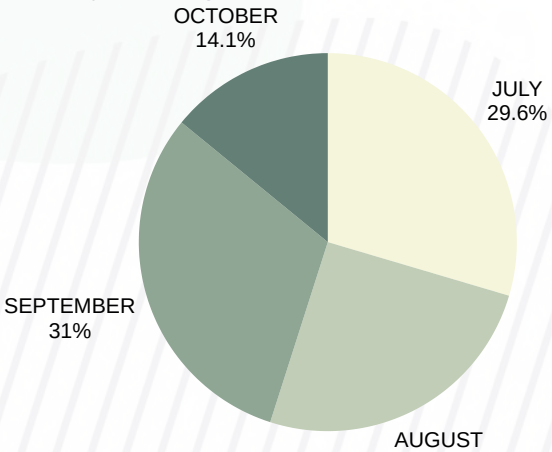
One of the key focuses in 2022 was to assist clients in getting up to date with their tax lodgments. A total of 142 individuals came to us seeking help with prior year submissions. Ensuring these clients received the correct advice and services to resolve their outstanding tax affairs was a pivotal part of our work at the CDU Tax Clinic.

Through these initiatives, we've made strides in empowering individuals with the knowledge and assistance they need to navigate the complexities of tax law and compliance, reinforcing our commitment to the financial well-being of our community members.

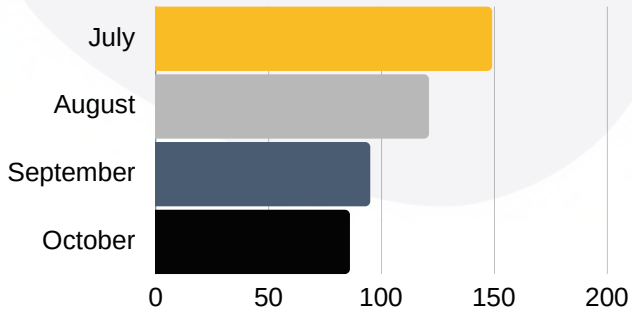
Current year lodgements for individuals



Prior year lodgements for individuals



Provided advice on tax issues

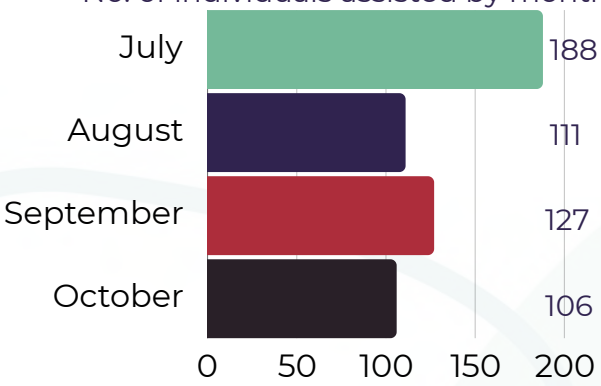


98% of individuals said that they are satisfied with the services received from the CDU Tax Clinic.

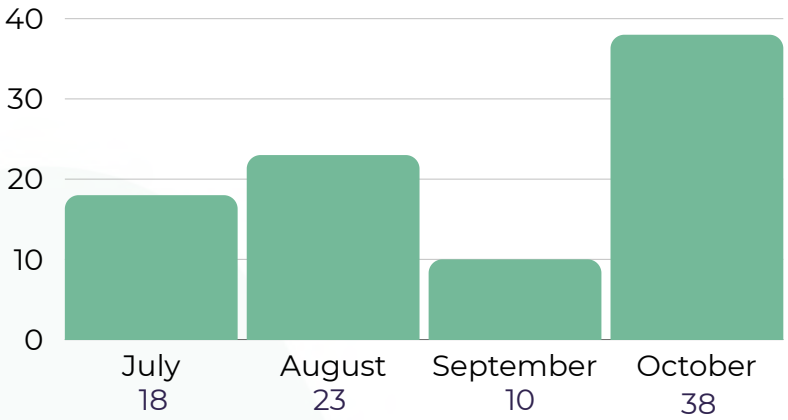
OUR INDIVIDUAL CLIENTS 2023

There were 532 individuals who needed help with their tax lodgements with over 1500 hours of free tax advice in 2023.
By the end of the program for 2023, the CDU Tax Clinic had served **532 individuals and 89 sole traders**.

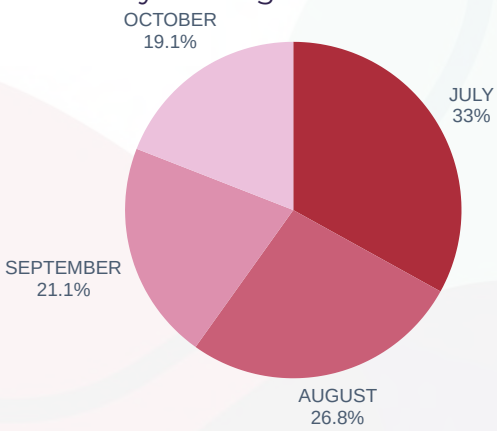
No. of individuals assisted by month



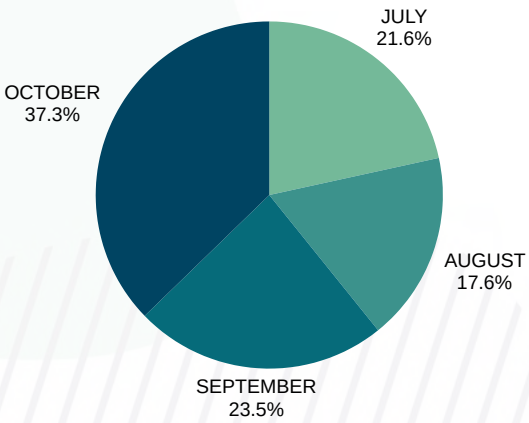
No. of sole traders assisted by month



Current year lodgements for individuals



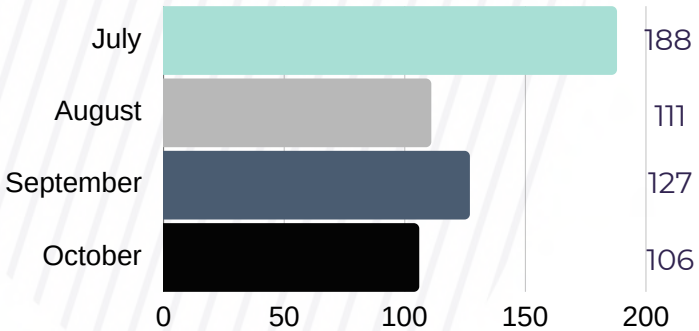
Prior year lodgements for individuals



Alvin Nguyen
WIL Student 2022

As a volunteer for the Tax Clinic, I learned a lot about working with clients from diverse backgrounds.

Provided advice on tax issues



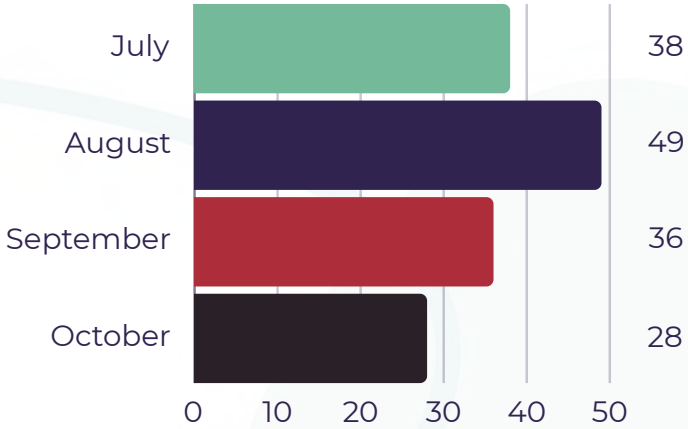
97% of individuals said that the Tax Clinic has helped them to feel less anxious about their tax affairs.

BUSINESSES SUPPORTED 2022

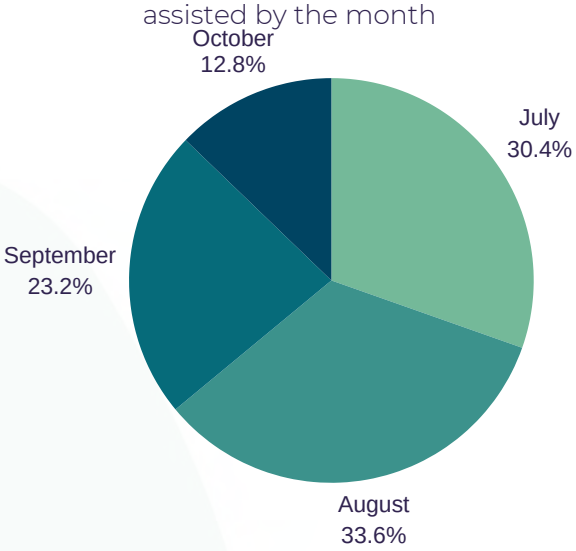
The economic disruptions created due to the COVID-19 pandemic have put many individuals and organisations in vulnerable situations even today. The otherwise unmet need for pro bono tax advice and support has significantly increased, and additional financial pressures will likely result in more people experiencing high or severe financial stress within the coming years.

Many of the most financially vulnerable people and small businesses can't afford tax agents. CDU Free Tax Clinic has been able to support many local small businesses, sole traders, NFPs and charities during these challenging times. By the end of the 2022 program, we have assisted a total of 151 small businesses, NFPs and charities.

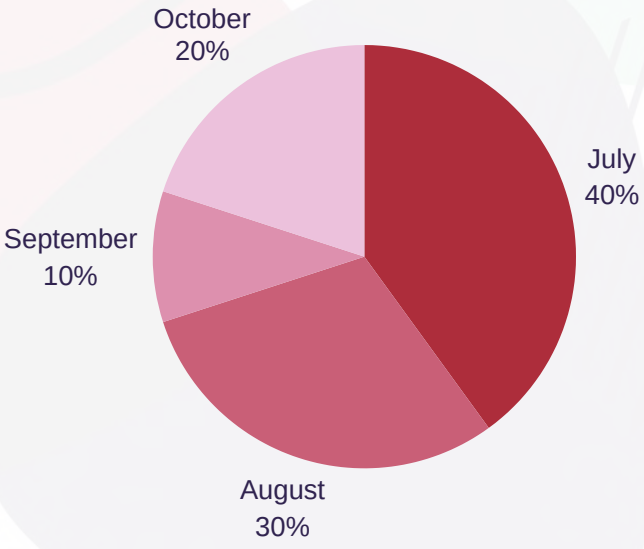
Businesses, sole traders, NFPs and charities assisted by the month



Current year BAS lodgements support for businesses, sole traders, NFPs and charities assisted by the month



Prior year BAS lodgements support for businesses, sole traders, NFPs and charities assisted by the month



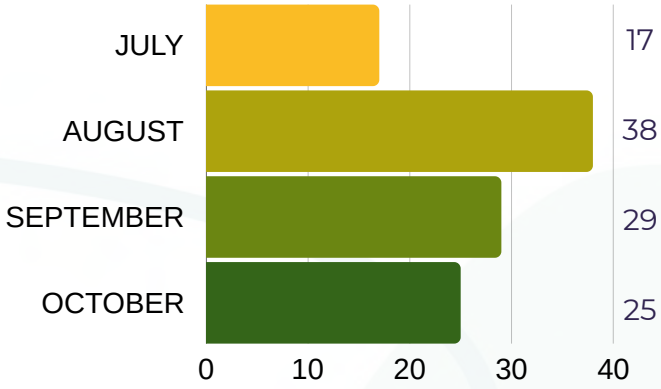
I am grateful for the opportunity for being a part of the Tax Clinic this year, had a magnificent experience working with the team and learning new techniques & skills. Got to know insightful knowledge of how things are done in the professional setting. Plus a great way to help your community.

Lesley Wu
WIL Student 2022

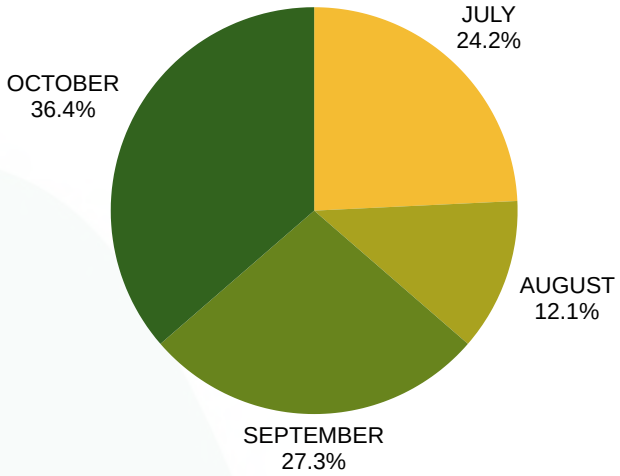
BUSINESSES SUPPORTED 2023

In 2023, the CDU Tax Clinic had served 109 small businesses, NFPs and charities with their Business Activity Statements (BAS) and tax lodgements.

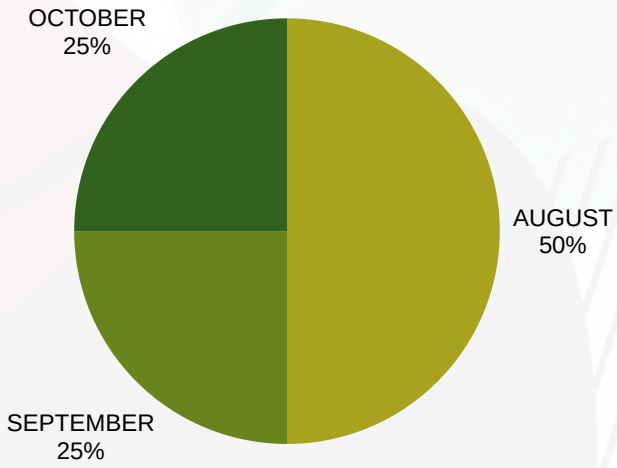
Businesses, sole traders, NFPs and charities assisted by the month



Current year BAS lodgements support for businesses, sole traders, NFPs and charities assisted by the month



Prior year BAS lodgements support for businesses, sole traders, NFPs and charities assisted by the month



It was a wonderful experience that allowed me to work face to face with clients and get practical experience under supervision.

Jolene Le
Student Volunteer

BUSINESSES SUPPORTED 2023

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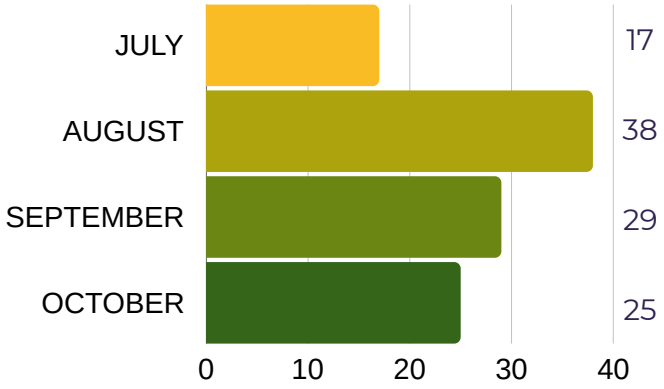
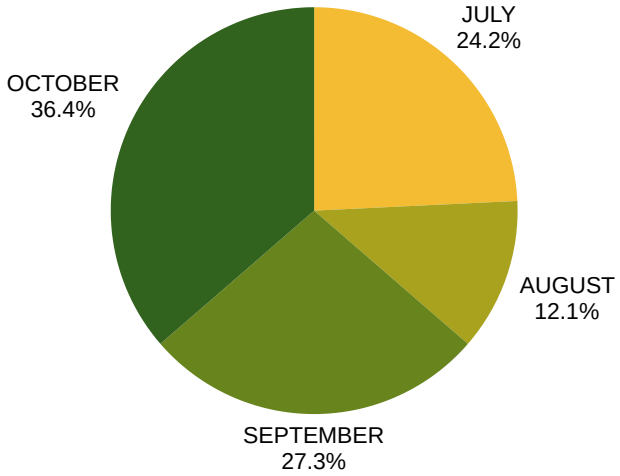
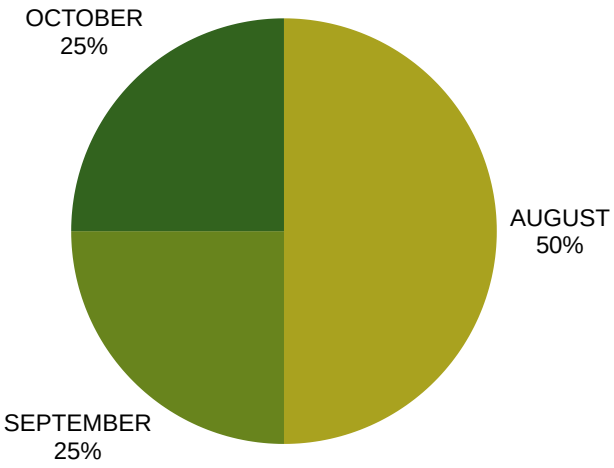
Businesses, sole traders, NFPs and charities assisted by the month



Current year BAS lodgements support for businesses, sole traders, NFPs and charities assisted by the month



Prior year BAS lodgements support for businesses, sole traders, NFPs and charities assisted by the month



It was a wonderful experience that allowed me to work face to face with clients and get practical experience under supervision.

Jolene Le
Student Volunteer

SUPPORTING COMMUNITY

Many vulnerable people in the community are looking to not-for-profit organisations and charities for support and guidance during this uncertain time. CDU Free Tax Clinic provides professional service to assist these types of clients to meet their tax affairs and obligations.

With our support services available for eligible individuals, businesses and other organisations in the Northern Territory, we try to reach out from the Darwin area to other parts of the Northern Territory.

In 2022 and 2023, our Tax Clinic supervisors took students outside Darwin on multiple occasions. In addition, the students had an opportunity to travel to Katherine and Alice Springs in both years, enabling support in other parts of the Northern Territory.

Our Tax Clinic offers an essential service to our community and allows CDU undergraduate and postgraduate students to use their tax knowledge and develop professional skills. Students can often use their first language to speak to their community peers. There are so many advantages of having different cultural backgrounds within the team. It drives excitement and new interest in the team. Often innovative ideas invigorate people and encourage others to explore diverse solutions, which has been the case in our Tax Clinic teams in the past years.

Kate Ngo & Isaac Li
CDU Free Tax Clinic at the CDU Open Day 2022

FEEDBACK FROM OUR CLIENTS

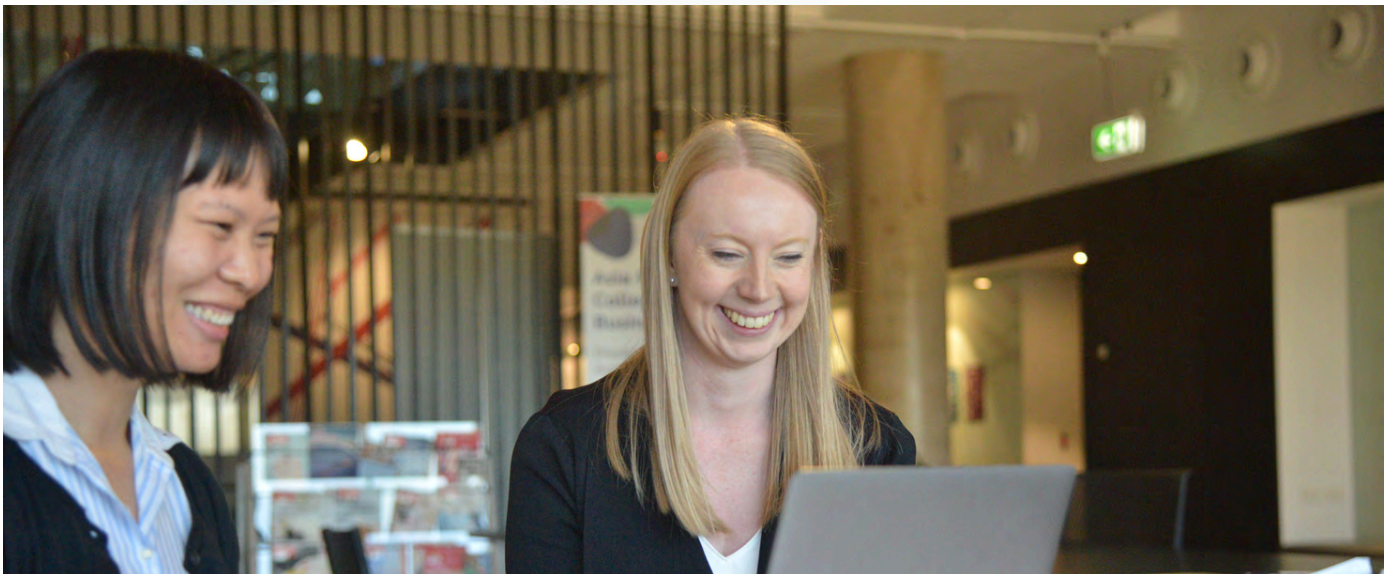
Feedback completes the process of professional service delivery and ensures that the risk of miscommunication or failure of deliverables has been addressed. This provides opportunities for reflection and continuous improvement in our services and performance.
Between the 2022 and 2023 programs, the CDU Free Tax Clinic serviced almost 1000 individuals and approximately 260 small businesses and not-for-profit organisations.
After each consultation, the students conduct a quick feedback session from the client. The data is collected privately and with clients' consent to help us make our services better. 98% of our clients commented that they are satisfied with the service received from the Tax Clinic and that 92% feel less anxious about their tax affairs after their consultation.

I got help from the Tax Clinic last year. I had high expectations and it was fulfilled.

I was not sure on many points about tax, tax filing and tax returns before I came to Tax Clinic. But now I have been given the support and knowledge from Tax Clinic and I am very happy with the experience. I would recommend Tax Clinic to all people I know.

My original expectations of the CDU Tax Clinic were nothing but the best. I have been coming here for 4 years and they are always very helpful.

My expectation of doing a tax return was more complicated compared to the reality of my visit to the Tax clinic. It was way quicker and more convenient. And plus everyone is friendly.



ACKNOWLEDGEMENT

We are grateful for the considerable contributions of time, services and insights provided by a wide range of stakeholders during the course of the CDU Free Tax Clinic.

Inputs from current and past students, volunteers, program clients, partners, professional associations, and academics have been generously offered and openly received. We also express our deep gratitude to the Faculty of Arts and Society staff for their assistance in all aspects of this program and worked tirelessly to meet our various deadlines.

We want to thank the Australian Taxation Office and their staff for their support for the past and coming years.

Without the help of these individuals and stakeholders, the success of this program would not be possible.

CHARLES DARWIN UNIVERSITY AUSTRALIA

SAMAF ACCOUNTANTS & CONSULTANTS

Australian Government
Australian Taxation Office

Thank You!

We thank you for your continued support in our efforts to contribute to the Northern Territory community.

CONTACT

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https://www.cdu.edu.au/free-tax-clinic