

CDU TAX CLINIC REPORT 2021



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Acknowledgement of Country

We acknowledge the traditional owners and custodians of the Country throughout Australia and acknowledge their continuing connection to land, waters and community. We pay our respects to the people, the cultures and the elders past, present and emerging. This report was drafted on Larrakia country.

Disclaimer

This material has been prepared by SAMAF Accountants & Consultants and CDU's Asia Pacific College of Business & Law for general informational purposes only. This is not intended to be relied upon as accounting, tax, or other professional advice. Please refer to your relevant advisors for specific advice.

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.

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

Our Tax Clinic aims to assist unrepresented NT taxpayers in complying 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.

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 COLLEGE DEAN

Once again our college has delivered a successful tax clinic to our Northern Territory Community. With 98 per cent of individuals saying that they found the service valuable. While our staff and students are based in Darwin this was again a service we offered across the Territory with clinics in Palmerston, Katherine and Alice Springs. Our clinic served 311 individual taxpayers and 130 sole traders making a significant contribution to many who would not otherwise have sort professional advice.

I would like to thank once again the Australian Tax Office for their support, SAMAF Accountants & Consultants for the technical support, our staff members who worked tirelessly to ensure it ran smoothly. But most importantly our talented students for their hard work and dedication to ensure the clinic was professionally run and successful. We look forward to seeing our many clients next year for the 2022 tax clinic.



Professor David Low
Dean of Asia Pacific
College of Business & Law



Raul David
CDU Tax Clinic - Project Manager

“most importantly our talented students for their hard work and dedication to ensure the clinic was professionally run and successful.”

MESSAGE FROM PROJECT MANAGER

Welcome to our CDU Tax Clinic's Annual Report for the comparative operating years 2021 and 2020.

Since its founding year in 2019 CDU Tax Clinic has been helping individuals, micro and small business entities (MSEs), including charities and not for profit (NFPs) organisations, who are unrepresented, in complying with their tax affairs and obligations. At the same time, the program has also provided real-life work experience to our accounting students under the supervision of our academic staff and experienced tax practitioners.

WELCOME

Thus, our two-fold objective 1. Helping members of the community in meeting their tax dealings and commitments, and 2. Providing mentored practical work experience to our students.

In 2021, we have assisted a total of 318 individuals (2020: 311) and 75 MSEs and NFPs (2020: 44). These are remarkable results for our clinic operational years between 2021 and 2020. These outcomes would not be possible without the help and assistance of the ATO, CDU's Asia Pacific College of Business & Law and its staff, our clinic supervisors – SAMAF Accountants & Consultants, and most especially our accounting students and volunteers. I thank everyone for their great contribution and support to the CDU Tax Clinic. Your time, energy, and dedication to this program are highly appreciated! Once again, welcome to our CDU's Tax Clinic report and we look forward to 2022's continuing program services to Territorians, businesses, and the wider community!

MESSAGE FROM PARTNERS

We are pleased to report a strong set of results for the past two years. Clients from different backgrounds and stories have driven us to give back to the community.

As our purpose is to empower and inspire the Australian community, regardless of your background. We want to create a positive social impact while supporting local communities. Both of us being students at CDU in the past, know how vital it can be to get work experience as a student. It simply prepares you for the job force. It is a great pleasure always to mentor the students and to see them succeed.

We believe that small businesses have the power to create a significant impact within the communities, regardless of their industry.

When a small business is successful, the value and prosperity they can produce; for their customers, their people and the wider community - is inspiring. Helping the individuals and businesses through the Free Tax Clinic is beneficial for each stakeholder, whether it being the Australian Taxation Office, an individual from the street, the small business from the suburbs or the student getting the experience for the future. All this creates a simple effect of kindness to the community and so we can help each other.



Ali Dhirani & Manfred Mletsin
SAMAF Accountants & Consultants

OUR TEAM



*Raul David, Yu-Chieh Liao, Quamrul Hasan, Manfred Mletsin, Ty Tran, Ali Dhirani, Simon Morris,
Man Vo, Amarindar Singh, Nayan Mondal, Bella Huang and Iqra Ali
CDU Tax Clinic 2021*

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 2021, there were seven students undertaking their Work Integrated Learning (WIL) internship and two volunteers who have finished their degree with CDU.

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 for two consecutive years since 2020. Our 2021 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

Professional Practice Program Students

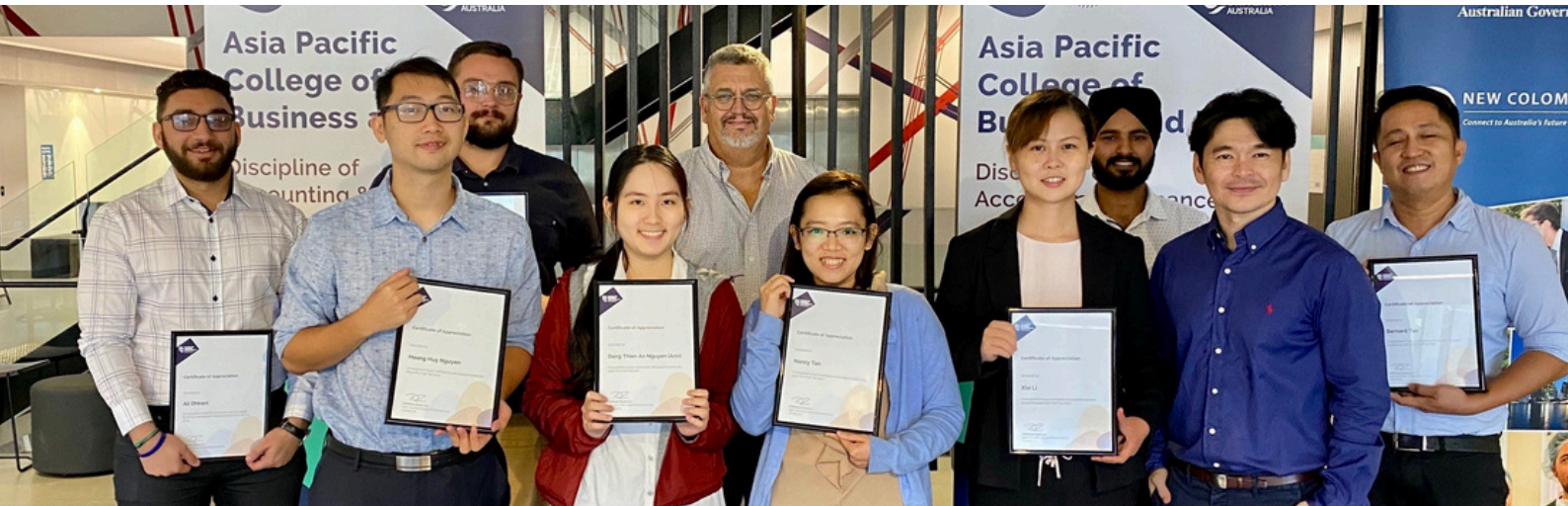
Amarindar Singh
Iqra Ali
Jia Gu
Man Vo
Nayan Mondal
Quamrul Hasan
Yu-Chieh Liao

Volunteers

Bella Huang
Tien Tran Tran (Ty)



OUR TEAM



*Ali Dhirani, Hoang Nguyen, Manfred Mletsin, An Nguyen, Prof David Low, Nancy Tran, Xixi Li, Amanjot Bajwa, Raul David, Bernard Tan
CDU Tax Clinic 2020*

For 2020, there were four students undertaking their internship and two volunteers who have finished their degree with Charles Darwin University.

Many of the students and volunteers have found jobs within the industry. Skills and knowledge gained during their internship is utilised today in the workforce. Our 2020 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

Professional Practice Program Students

Dang Thien An Nguyen (Ann)
Nancy Tan
Amanjot Singh Bajwa
Hoang Huy Nguyen

Volunteers

Bernard Tan
Xixi Li



WORK INTEGRATED LEARNING (WIL)

CDU values that learning should not be limited in the classroom. It provides on-the-job placement opportunities for students enrolled in the Master of Professional Accounting (Professional Practice), and Master of Business Administration (Professional Practice), to get training and experience in a real-life workplace environment.

The practical experience program was developed under the policy of work-integrated learning at CDU to deliver the best educational experience for students and helps foster regular and long-term contact and collaboration with the accounting and business community.



Bella Huang
Volunteer

To be involved in the CDU Free Tax Clinic program is a highlight of my postgraduate study! This program really helped me to improve my communication skills, analytical skills and build my confidence in tackling different tasks!

The WIL program gives students the opportunity to apply theoretical concepts in a business or accounting office, mentored and supervised by professionals. The program is designed to develop the key attributes and skills required in their chosen area of specialty.

The program gives providers the opportunity to work with well-trained graduates and evaluate their suitability as future employees. If the student is eventually employed, they are already up to speed with the provider's workplace culture, targets and relationships. The program also serves as a flexible and cost-effective method for providers to respond to fluctuating workloads. Students are usually placed in a management or accounting position under the supervision of a qualified mentor as it is done at the CDU Tax Clinic.

OUR SERVICES



Tax
Consultation



Responding to ATO
Notices



Negotiating a
payment plan



Computing tax liability



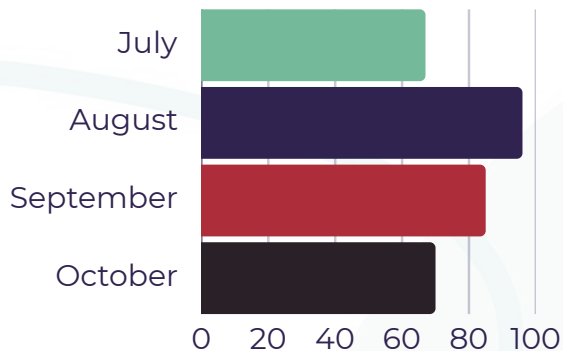
Tax law, your rights
and obligations

OUR INDIVIDUAL CLIENTS

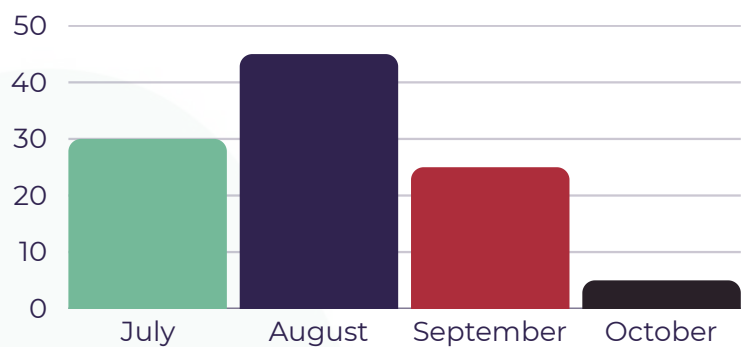
In 2021, CDU Tax Clinic served 318 eligible individual clients with over 1,500 hours of free tax advice delivered together with the partners SAMAF Accountants & Consultants.

Ensuring that clients are compliant for the prior years and get the right advice has been one of the works for the CDU Tax Clinic in 2021. There were 185 individuals who needed help with prior year lodgments.

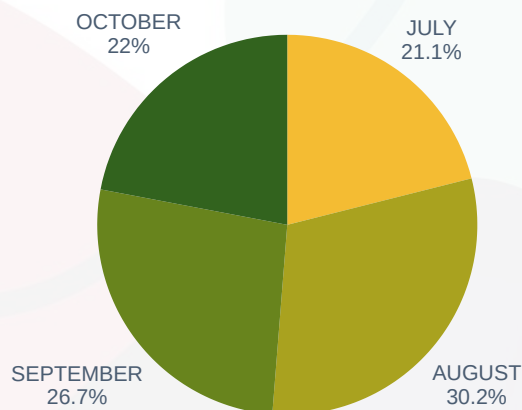
No. of individuals assisted by month



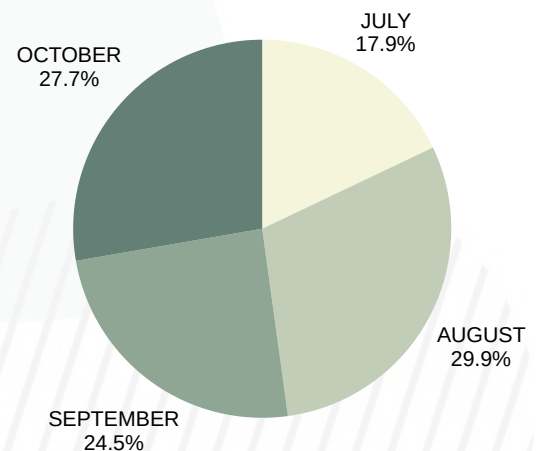
No. of sole traders assisted by month



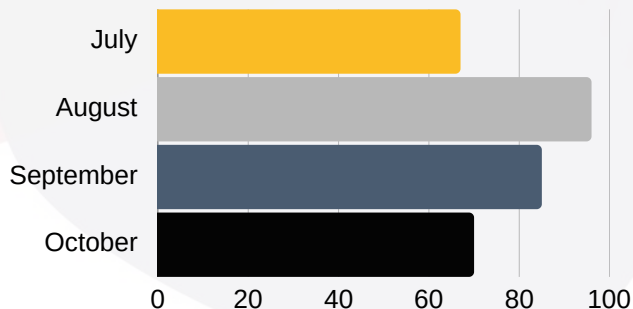
Current year lodgements for individuals



Prior year lodgements for individuals



Provided advice on tax issues



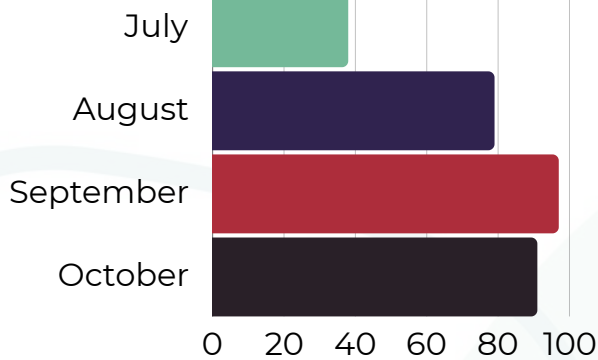
98% of individuals said that they are satisfied with the services received from the CDU Tax Clinic.

OUR INDIVIDUAL CLIENTS

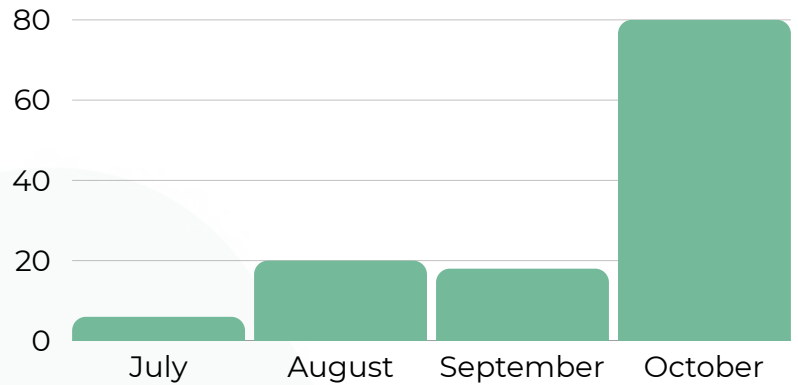
There were 311 individuals who needed help with their tax lodgements with over 1500 hours of free tax advice.

By the end of the program for 2020, the CDU Tax Clinic had served 311 individuals and 130 sole traders.

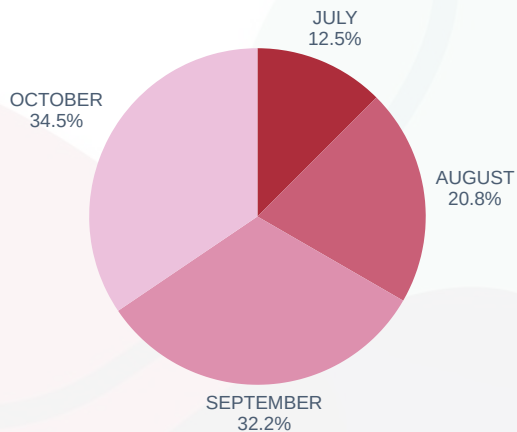
No. of individuals assisted by month



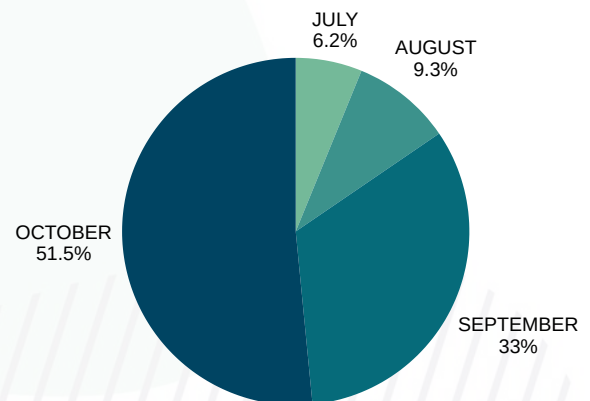
No. of sole traders assisted by month



Current year lodgements for individuals



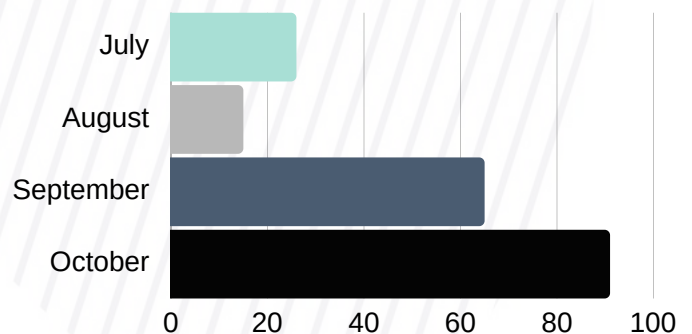
Prior year lodgements for individuals



Amarinder Singh
WIL Student

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

Provided advice on tax issues



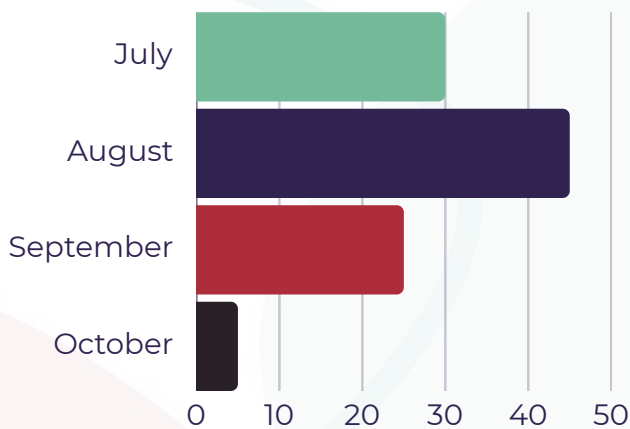
92% of individuals said that the Tax Clinic has helped them to feel less anxious about their tax affairs.

BUSINESSES SUPPORTED

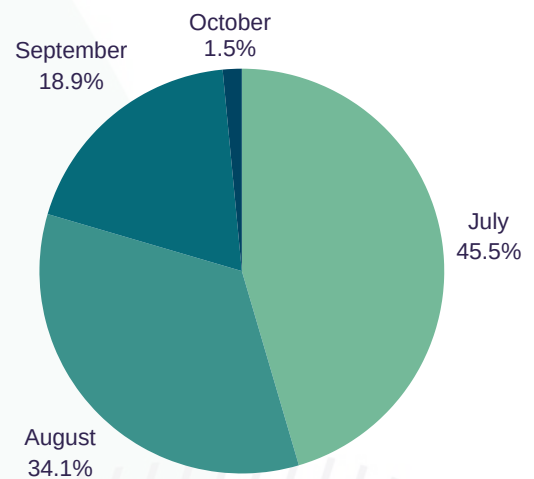
The economic disruptions that were created due to the COVID-19 pandemic have put many individuals and organisations in vulnerable situations. The otherwise unmet need for pro bono tax advice and support has significantly increased and that additional financial pressures will likely result in more people 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 2021 program, we have assisted a total of 75 small businesses, NFPs and charities.

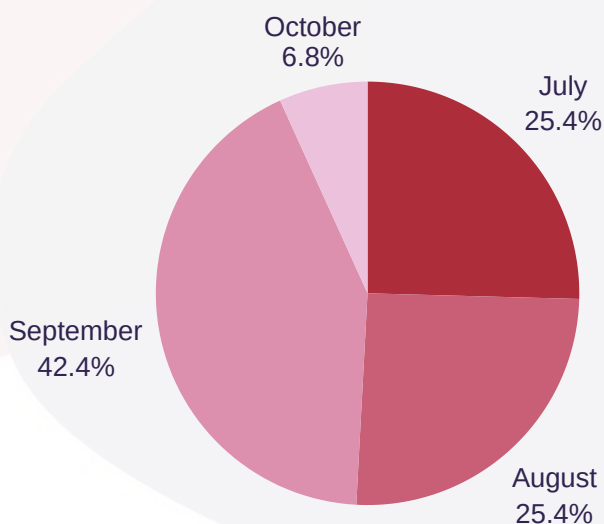
Businesses, sole traders, NFPs and charities assisted by the month



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



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

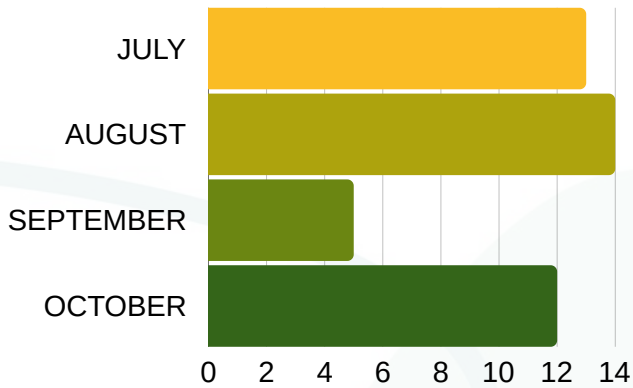


Tien Tran Tran
Volunteer

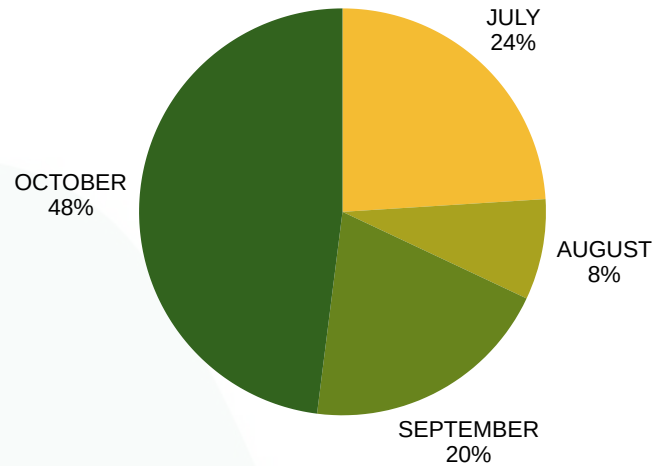
BUSINESSES SUPPORTED

In 2020, the CDU Tax Clinic had served 44 small businesses, NFPs and charities with their Business Activity Statements (BAS) and tax lodgements.

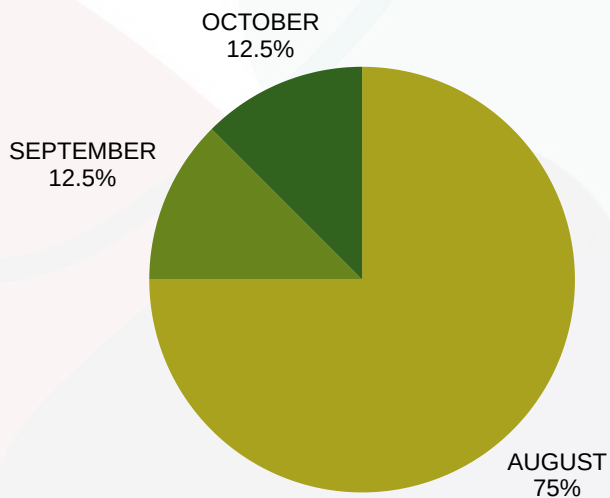
Businesses, sole traders, NFPs and charities assisted by the month



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



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.



Iqra Ali
WIL Student



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 2020 and 2021, our Tax Clinic supervisors took students outside of 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 provides an opportunity for 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 peers from their communities. 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.



Nayan Mondal, Ali Dhirani, Man Vo
CDU Free Tax Clinic in Alice Springs



Prof David Low, Bella Huang, Amarindar Singh, Iqra Ali, Raul David, Quamrul Hasan, Ali Dhirani
Kindness Festival 2021

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 2020 and 2021 programs, the CDU Free Tax Clinic altogether serviced more than 600 individuals and approximately 130 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.

The volunteers and staffs at CDU Tax Free Clinic are helpful and friendly to help with any consultation regarding tax return.

Everyone is so lovely and friendly and welcoming. Definitely recommend it to all my friends and family. These guys are awesome!!!!

Highly recommend other people to visit the tax clinic. Excellent service and very friendly students. Good knowledge

Visiting the CDU Tax Clinic made me aware of my rights and responsibilities as a taxpayer. It was more than helpful, thank you so much for your support and guidance.



JOURNALS AND MEDIA ARTICLES

Our Tax Clinic has also produced research journal publications and media articles documenting the importance and relevance of providing free tax advice to marginalised groups and individuals. Some of our research output and media articles from 2019 to 2021 include the following highlights:

- National Tax Clinic Program in the Northern Territory, Australia: A project model innovation Abeysekera, I., 2020, In: Journal of Australian Taxation. 22, 2, p. 174-192 19 p., 9.
Available at: <https://www.jausttax.com.au/2020/11/19/jat-volume-22-issue-2-cdu-tax-clinic>

This paper provides an overview of the activities undertaken by the Charles Darwin University Tax Clinic ('CDU Tax Clinic') – located in Australia's Northern Territory – as part of the inaugural National Tax Clinic Program conducted over the course of 2019. The CDU Tax Clinic was designed as a teaching clinic in order to assist unrepresented taxpayers with their taxation affairs while offering students real-world, client-based and practical experience. The project design considered the population distribution of the Northern Territory and ways of reaching unrepresented taxpayers located in three major towns, adopting an intrapreneurial and client-centred approach with the CDU Tax Clinic open seven days per week. In the period from late June 2019 to the end of October 2019, the CDU Tax Clinic served 266 clients in various ways, with six students undertaking work experience. The average time spent with a client was approximately two and a half hours. This paper provides a roadmap to maximising outreach to clients in thinly populated geography. The findings are analysed in terms of clients who visited the CDU Tax Clinic and are generalisable to such populations. This paper shows the impact of a social project assisting socially disadvantaged groups, and a university engaging with the community through a professor and students.

- Media Articles:
 - YouTube: Introducing CDU's Free Tax Clinic for Territorians. Available at <https://www.youtube.com/watch?v=FmLUmQPfZco>
 - InTheBlack CPA Magazine, Free tax clinics offered to financially vulnerable, 1 September 2021. Available at <https://www.intheblack.com/articles/2021/09/01/free-tax-clinics-offer-support-financially-vulnerable>
 - Katherine Times, Tax time helping hand at free Charles Darwin University clinic in Katherine, 9 September 2021. Available at <https://www.katherinetimes.com.au/story/7422832/tax-time-helping-hand-at-free-charles-darwin-university-clinic/>
 - Tax Law, Free tax clinics supply help to financially weak, 31 August 2021. Available at <http://taxlaw.review/free-tax-clinics-supply-help-to-financially-weak/>
 - CDU Website, Free tax clinic to support Territorians at tax time, 28 June 2021. Available at <https://www.cdu.edu.au/news/free-tax-clinic-support-territorians-tax-time>
 - CDU Website, Strong client support for tax clinics, 6 August 2019. Available at <https://www.cdu.edu.au/enews/stories/tax-clinic-katherine>
 - CDU Website, CDU to launch free tax service, 7 May 2019. Available at <https://www.cdu.edu.au/newsroom/tax-clinics>

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 Asia Pacific College of Business & Law 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 could not be possible.



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

taxclinic@cdu.edu.au

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