CDU FREE TAX CLINIC

CLIENT AGREEMENT AND DISCLAIMER

By submitting your application and ticking off online this Client Agreement and Disclaimer ("Client Agreement"), you accept and agree to the following terms and conditions of the Charles Darwin University ("CDU") Free Tax Clinic:

1. **WE ARE A TEACHING CLINIC**
    a. The Free Tax Clinic is a teaching clinic which is staffed by accounting students, academic staff, and external tax consultants. Our students and academic staff are not tax registered.
2. **OUR SERVICES**
    a. We will provide taxation assistance and advice, to you subject to this Client Agreement and our agreed scope of work.
    b. We must act in your best interests, but we are not required to do anything which is unethical or unlawful.
3. **INSTRUCTIONS**
    a. You provide us with prompt and accurate instructions with relevant documentation and/or questions relating to the matter being undertaken, at any request by us.
    b. You, at the earliest convenience, inform us of any changes to your circumstances or relevant facts to your matter.
4. **CONFIDENTIALITY AND PRIVACY OF INFORMATION**
    a. The services of the Free Tax Clinic are confidential.
    b. Your client file and details may be disclosed to Free Tax Clinic students participating in the Free Tax Clinic who have agreed in writing to keep clinic information confidential; and/or where the law requires it.
    c. Your taxation matter may be used for educational and/or research purposes. May this event occur, your file will be de-identified with the removal of all parties' names, addresses and identifying details.
    d. The Free Tax Clinic collects, stores and uses personal information in line with CDU privacy policy, as amended from time to time.
    e. Our services and the advice and assistance we provide to you is given solely for your benefit and may not be relied on by any other person.
    f. Our services and the general advice and general assistance we provide to you is given solely for your benefit and may not be relied on by any other person.
5. **COST OF OUR SERVICES AND OTHER EXPENSES**
    a. Our services are provided to you free of charge on the basis that you have assured us that you are an unrepresented taxpayer.
    b. You remain responsible for paying all other expenses which may arise in relation to your matter.
6. **WHAT WE CAN DO FOR YOU**
    a. Taxation Assistance
        i. Free Tax Clinic assist unrepresented taxpayers relating to: Uncertainty with responses to a notice from the Australian Taxation Office (ATO); and Dissatisfaction with a tax return and a client's rights relating to returns; and Ongoing issues with the ATO, which fall within the scope of the Free Tax Clinic; and General advice relating to particular low value transactions and simple affairs.
    b. Representation
        i. Representation with the ATO: We may, in our discretion, deal with the ATO on your behalf in a dispute but may do so subject to limitations.
        ii. Court/Administrative Appeals Tribunal Representation: Free Tax Clinic does not provide legal representation. This means that we do not go to court on your behalf. You will have to attend and appear in court or tribunal hearings yourself. This means that all correspondence we assist you with will be carried out in your own name. Although we do not provide representation, if you do need help we may be able to refer you to other organisations which may be able to help you.
        iii. Education: As well as assisting, the Free Tax Clinic aims to educate clients in the taxation process, so as to provide a greater understanding of the tax system.
        iv. Advocacy: Free Tax Clinic may advocate for you in your on-going dealings with the ATO but may do so subject to limitations.
        v. Acknowledgement regarding expected care and skill and Free Tax Clinic responsibility: Although we will use reasonable care and skill in providing advice and assistance to you, you acknowledge and accept that such advice and assistance is provided by students and staff, and the degree of

care and skill may be lower than if you obtained advice or assistance from a registered tax agent, lawyer or accountant. We will not be responsible for, and you hereby release us from, any future or present liability, loss or damage caused to you as a result of us not using the reasonable care and skill above what can be expected of a such person.

7. VARIATION AND/OR TERMINATION OF AGREEMENT

a. This Client Agreement is binding on us and you. It can only be changed or varied by agreement in writing signed by both of us.
b. You may choose to terminate this Client Agreement at any time in writing to us.
c. We may terminate this Client Agreement and stop providing our services and assistance: If you do not comply with this Client Agreement; If we reasonably form the opinion that there is no longer mutual confidence and trust between us and you; If we reasonably consider that continuing to act for you may result in a breach of professional conduct rules and standards; If we decide that we do not have the resources or capacity to assist you; If we decide that continuing to act for you will not be consistent with CDU's statutory responsibilities or policies; or For any good reason held by us. If termination by us occurs, we will let you know in writing.
d. We are entitled to destroy your Client file(s) created upon your instructions 7 (seven) years after the completion of your matter.
e. File(s) may be destroyed earlier at your written request and consent.
f. After the advice or assistance is provided, we will only retain, in accordance with clause 9, an electronic copy of the file. Any hard copy file will be destroyed shortly after the advice or assistance is provided.

8. GOVERNING LAW

a. Governing law for your tax matter will be subject to your specific tax matter. Where a tax matter falls under Northern Territory legislation, the jurisdiction will be that of Northern Territory.
b. Where the tax matter falls under Federal or Commonwealth legislation, the jurisdiction will the federal jurisdiction.

9. ACKNOWLEDGEMENT

a. You acknowledge that: We have explained this Client Agreement to you. You understand and agree that: Free Tax Clinic will not represent you in court or tribunal hearings. Free Tax Clinic will only provide advice and assistance to you; Free Tax Clinic can end this Client Agreement by written notice and in this event will stop providing you with advice and assistance in your tax matter. Your file may be used by the Free Tax Clinic for educational purposes; You remain responsible for complying with all statutory time limits.
b. You have been advised to obtain independent legal with respect to this Client Agreement.
c. We will not be responsible for and you hereby release us from, any future or present liability, loss or damage caused to you as a result of us not using the reasonable care and skill above what can be expected of a student.

10. RULES FOR INTERPRETING THIS CLIENT AGREEMENT

a. Headings are for convenience only, and do not affect interpretation. The following rules also apply in interpreting this Client Agreement, except where the context makes it clear that a rule is not intended to apply.
b. A reference to: a Party to this document or to any other document or agreement includes a successor in title, a permitted substitute or a permitted assign of that Party; a person includes any type of entity or body of persons, whether or not it is incorporated or has a separate legal identity, and any executor, administrator or successor in law of the person; and anything (including a right, obligation or concept) includes each part of it.
c. A singular word includes the plural, and vice versa. A word which suggests one gender includes the other genders. If a word is defined, another part of speech has a corresponding meaning. If an example is given of anything (including a right, obligation, or concept), such as by saying it includes something else, the example does not limit the scope of that thing.

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