

## Tax Compliance and Consulting Services (Australia)

Please read this Schedule carefully if You are instructing us for Australian tax services. It contains important information related to Vialto's provision of Tax Services.

### Code of Professional Conduct matters

Vialto Partners is a registered Tax Agent. As a Tax Agent, work for You is performed in accordance with the Tax Agent Services Act 2009. Under this Act, the Tax Agent Services (Code of Professional Conduct) Determination 2024 requires that we make the following disclosures to You:

- Matters that could significantly influence Your decision to engage us (or continue to engage us) for a Tax Agent Service. There are currently none applicable.
- The Tax Practitioner's Board maintains a register of Tax Agents and BAS Agents. You can access and search this register here: <https://www.tpb.gov.au/public-register>.
- If You have a complaint about Vialto's Tax Agent services, please contact the Australia team partner or engagement team member in the first instance or email [au\\_operations@vialto.com](mailto:au_operations@vialto.com) with the details of Your complaint. If Vialto's team cannot resolve Your complaint, contact the [Vialto Ethics Helpline](#). The helpline is managed by an independent third party and complaints are handled by Vialto's Risk and Compliance department. If You are still dissatisfied with the outcome, You can file a complaint with the Tax Practitioners Board (TPB) - see information [here](#). The TPB will acknowledge receipt of Your complaint via email and conduct a review and risk assessment. If You are unhappy with the TPB's handling of Your complaint, the link also provides information on Your review rights and additional support options.

### *False or misleading statements*

From 1 August 2024, the Tax Agent Services (Code of Professional Conduct) Determination 2024 places a positive obligation on Tax Agents to take corrective action in relation to a false, incorrect or misleading statement. This includes where a Tax Agent prepares a statement that is likely to be made to the Australian Taxation Office, or another Australian Government Agency, whether or not the Tax Agent makes that statement to the Australian Taxation Office.

For example, Tax Returns prepared by Tax Agents are covered by this obligation, regardless of whether or not the Tax Agent lodges the Tax Return.

Tax Agents are obliged to take all reasonable steps to take corrective acting as soon as becoming aware that a statement given to the Australian Taxation Office, or the Tax Practitioners Board, was false, incorrect or misleading in a material particular at the time it was made, or omitted any matter of thing without which the statement is misleading in a material respect. This includes:

- where the Tax Agent made the statement to the relevant body - correcting the statement;
- where the Tax Agent prepared the statement - advise whoever made the statement that the statement should be corrected; and
- where the Tax Agent prepared the statement, and the make of the statement does not correct the statement within a reasonable time – notifying the relevant body that the statement was false, incorrect or misleading in a material particular, or omitted any matter of thing without which the statement is misleading in a material respect.

To the extent of any inconsistency between our obligations to You and our obligations under the Tax Agent Services (Code of Professional Conduct) Determination 2024 or the Tax Agent Service Act 2009, our obligations to the Tax Agent Services (Code of Professional Conduct) Determination 2024 or the Tax Agent Service Act 2009 will prevail, and You authorize us to take all action necessary to comply with our obligations under the Tax Agent Services (Code of Professional Conduct) Determination 2024 or the Tax Agent Service Act 2009, including without limitation advising the Australian Taxation Office of a material false, incorrect or misleading statement or omission, where required to do so.

*Confidentiality in dealings with government*

You acknowledge that Tax Agents are under an obligation not to disclose any information received, directly or indirectly, from an Australian government agency in connection with any activities the Tax Agent undertakes with the agency in a professional capacity, except to the extent that

(a) it is reasonable to conclude that the information received from the agency was authorised by that agency for further disclosure; and

(b) any further disclosure of the information is done consistently with the agency's authorisation.