



# Preparation of your Australian Tax Return

To prepare and electronically file your Australian tax return, we require your confirmation on **all** the following points. Your consent to Deloitte processing:

## 1. Your consent to Deloitte processing special category personal information

I confirm that I have read the Privacy Statement and consent notice overleaf and, on this basis, provide my consent to Deloitte collecting and processing special category personal information about me and, where relevant, Family Members on whose behalf I am also providing consent.

## 2. Australian tax agent appointment

I confirm that I have read the Australian tax appointment notice overleaf and, on this basis, I agree to appoint Deloitte as my registered tax agent, and, where relevant, to appoint Deloitte as the registered tax agent for Family Members on whose behalf I am also providing consent.

By signing below you are giving your consent to:

- Deloitte's processing of special category personal information, as relevant to you and your Family Members, for the purposes of providing the Services and as set out in the Privacy Statement
- The appointment of Deloitte as your registered tax agent and the registered tax agent of your family members on the basis of the appointment terms outlined on page 3.

If you do not provide your consent, Deloitte may not be able to provide all of the Tax Services.

	Assignee	Spouse
<b>Signature</b>		
<b>Name</b>		
<b>Date</b>		
<b>Employer name</b>		
<b>Tax File Number</b>		
<b>Date of birth (DD/MM/YYYY)</b>		
<b>Postal address</b>		

### For Deloitte completion:

Address:	Assignee		Spouse	
	Income tax (NOA)	Activity Statements	Income Tax (NOA)	Activity Statements
Deloitte	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Taxpayer	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

# Consent to processing of special category personal information

Please ensure you have read the Privacy Statement before signing this consent notice. The Privacy Statement can be found by clicking on the following link:

<https://app3.gdeloitte.com/IASTCPortal/dko/main.aspx#PRIVACY>

This consent notice should be read in conjunction with the Privacy Statement.

To enable us to provide services to you, and where applicable, your family members, your consent is required to allow us to collect and use special category personal information (sometimes referred to as sensitive personal information) as described below. For the purposes of this consent the services relate to tax affairs and/or other aspects of compliance such as immigration<sup>1\*</sup>, social security or related similar activities as relevant (the "Services").

As part of the Services, Deloitte<sup>1</sup> may handle a limited amount of special category personal information about you. Under data protection legislation, the following information is considered special category personal information:

- Data revealing your racial or ethnic origin, sexual orientation or practices, criminal record, political opinions or membership of a trade union, religious or philosophical beliefs, trade union membership
- Data concerning health or genetic, or biometric data

Your personal information will be protected and handled with consideration for its confidentiality. Special category personal information about you includes information that may be reasonably inferred from other information that we receive. For example:

- Charitable contributions to a religious body which you include in your Tax Data Organizer
- Health data such as a yellow fever certificate may be collected where it is needed as part of an immigration\* application

If you do not provide your consent, Deloitte may not be able to provide all of the Services.

If you wish to withdraw your consent, or that of your family member(s), to our processing of special category personal information, you may do so by writing to your usual Deloitte team member. Please note that if consent is withdrawn, Deloitte may no longer be able to provide all of the Services.

## Acknowledgement of Consent

By signing on Page 1, I consent to Deloitte's processing of special category personal information as relevant to us and our family members for the purposes of providing the Services and as set out in the Privacy Statement.

I confirm that I have read and understood the provisions of this consent notice and am freely providing consent on this basis. Where I may be providing required information (including special category personal information) on behalf of a third party, for example my family member(s), I confirm that I have shared a copy of the Privacy Statement with them and have obtained their express consent for their special category personal information to be made available and processed as identified within this notification and the Privacy Statement.

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<sup>1</sup> Please see [www.deloitte.com/about](http://www.deloitte.com/about) to learn more about Deloitte's global network of member firms.

\* Note: Immigration services are provided by the immigration practices of Deloitte Touche Tohmatsu Limited ("DTTL") member firms or other approved third parties outside the United States or by Berry Appleman & Leiden LLP (BAL LLP)\*\* in the United States or Garson LLP in Canada an immigration law firm allied with Deloitte LLP in Canada.

\*\* BAL LLP provides US immigration services under an alliance with Deloitte LLP. Deloitte Tax LLP does not provide immigration or legal services and is not a party to the alliance with BAL LLP.

# Australian tax agent appointment

Deloitte Tax Services Pty Ltd ("Deloitte") has been asked by your employer ("Company") to assist with the preparation of the Australian income tax return(s) for you as the taxpayer and your nominated family members ("Family Members") as well as tax equalisation calculations and any associated Australian tax matters reasonably related to your assignment ("Tax Services").

If you have or any Family Member already has a Tax File Number ("TFN"), Deloitte is authorised by the Taxation Administration Act 1953 (Cth) to request it to perform the Tax Services. You are not required to provide your TFN or that of a Family Member, but if you do not do so, the Services may not be able to be performed or may be delayed.

## Appointment of registered tax agent (if you are a new client for Deloitte)

The appointment of Deloitte as your registered tax agent will be effective from 1 July of the relevant tax year – until then, please ensure your ATO correspondence is directed to you or your current tax agent:

- **By signing Page 1, I agree to appoint Deloitte as my registered tax agent, and I am authorized to appoint Deloitte as the registered tax agent of my nominated family members.**

## Acknowledgements

This document should be read in conjunction with the consent provided on Page 2 in which you consent to the collection and use of certain forms of information ("Personal Tax Information") necessary for Deloitte to perform the Tax Services.

Before Deloitte can provide the Tax Services you agree to the following on your behalf and where appropriate on behalf of each of the Family Members:

- I confirm that I am authorised to access the Personal Tax Information of my Family Members and to disclose it to Deloitte in connection with the Tax Services.
- I authorise my Family Members to access and disclose my Personal Tax Information on my behalf as required.
- I authorise the Company to provide Deloitte any information that may be required to complete the Tax Services.
- I will ensure that to the best of my knowledge and after reasonable enquiry, all Personal Tax Information I provide to Deloitte is accurate and complete. I will also promptly advise Deloitte of any changes to Personal Tax Information that I become aware of.
- I acknowledge that I am responsible for keeping full and proper records in order to facilitate the preparation of accurate returns under the self-assessment system.
- The Code of Professional Conduct (the Code) contained in the Tax Agent Services Act 2009 (Cth) provides that as registered tax agents we must not disclose any information relating to your affairs to a third party without your permission. For the purposes of the Code a third party may include any other entity that may assist in providing the Services to you such as a member firm or any entity that may host or maintain offsite data storage. To the extent that our Services involve such disclosure for purposes of providing the Services to you, you give permission for such disclosure.
- As part of this permitted disclosure, I acknowledge that Deloitte may need to disclose some or all of the Personal Tax Information to:
  - Contractors and/ or entities providing administrative, infrastructure, and other support services to Deloitte whether located within or outside of Australia
  - Deloitte affiliates, member firms of Deloitte Touche Tohmatsu Limited, a UK company limited by guarantee ("DTTL") or an affiliate of a DTTL member firm providing services in connection with the Tax Services, whether located within or outside of Australia, including in India
  - The Company, including, if relevant, a copy of tax return(s), notices of assessment, PAYG notices and related

correspondence to complete processing of any tax equalisation calculations in accordance with the Company policy or to provide the Company with such information that the Company would have otherwise held if they were performing the Tax Services.

### **Reasonable Care:**

The Code requires that we take reasonable care in ascertaining a client's state of affairs, to the extent that ascertaining the state of those affairs is relevant to a statement made or a thing done on behalf of the client. If during the course of providing the Services a matter comes to our attention which is inconsistent with representations made by you, we will undertake reasonable enquiry to clarify the reason for the inconsistency. This may necessitate an additional scope of work to be agreed with you where detailed investigations are required to resolve the matter. We will document the scope of work in writing and agree with you prior to the work being undertaken.

### **Client Verification & Proof of Identity**

We are required, in accordance with proof of identity guidelines issued by the ATO and Tax Practitioners Board ("Guidelines"), to verify the authority and/or identity of all individuals to whom we are providing Services to under this Agreement and their authorised representatives. If we cannot verify the authority or identity of an individual, or individuals, under this Agreement in a timely basis, we reserve the right, at our sole discretion, not to deliver our Work to or on behalf of those individuals until their identity has been satisfactorily verified in accordance with the Guidelines.

### **Basis of Our Work:**

Our services under this Agreement will be provided to you on the basis of all of the following:

- a) Our Work is based on the information. In certain circumstances, our Work may also be based on information that is publicly available. The following statements relating to our treatment of information also apply where we have based our Work on publicly available information. If any of the information is untrue, incorrect, incomplete or misleading, our work may be incomplete or inappropriate for you
- b) We have not audited or verified any information that you provided to us (although we may ask for clarification) unless you engaged us to do so
- c) Our Work is based on the law, regulations, accounting standards and other authorities (Tax Laws) in effect at the date of our Work. The Tax Laws frequently change, sometimes retrospectively, and key tax reform measures that are announced are sometimes deferred or unclear. If there are any significant changes in or to such Tax Laws (for which we shall have no responsibility to advise you) such changes may result in our Work being rendered out of date and necessitate on your request a reconsideration of the Work
- d) Our Work is not binding on the ATO or any other local or foreign revenue, tax or other governmental or regulatory authority or any court or tribunal and should not be considered a representation, warranty or guarantee that the ATO or any other revenue, tax or other governmental or regulatory authority or the court or tribunal will agree with our Work
- e) If we do give you access to our Work in draft (Draft Work), you may not rely on it and it is given to you solely to confirm that the Information on which we have relied in producing the Draft Work is accurate and complete, that there are no matters contained in the Draft Work that are inconsistent with your understanding of the transaction or circumstances and that you have brought to our attention all facts and matters that are relevant to the Services
- f) You are responsible for managing all aspects of your business, making all decisions and operating all accounting, internal control or management information systems
- g) We do not provide legal advice. You should consult a legal practitioner to obtain such advice if required
- h) We reserve the right, at our sole discretion, not to discuss with you schemes or arrangements which, at our sole discretion, we have decided not to promote (either at all, or to particular clients) on the grounds that either they may bring us, or our clients, into disrepute or they are not, for whatever reason, appropriate to introduce to a particular client.