



ACN 152 313 454
Level 2, 70 Hindmarsh Square
Adelaide SA 5000
PO Box 371
Unley BC, SA 5061

(08) 7087 2159 
(08) 7200 7714 
0402 339 994 
swai@spca-tax.com.au 
www.spca-tax.com.au 

SPCA Pty LTD- Standard Terms Of Engagement

These terms apply to your engagement of SPCA Pty Ltd (“SPCA” or “we” or “our” or “us”) for the services undertaken for you (“Client” or “you”) (“Engagement”).

The services include the tasks set out in our letter of engagement, and any other services or work we perform for you from time to time (“Services”).

These terms and our letter of engagement (together “Terms”) form the entire agreement between you and us relating to the Services. It replaces and supersedes any previous proposals, correspondence, understandings or other communications whether written or oral.

Headings and titles are included to make it easier to read but do not form part of these Terms.

1 REPORTS AND ADVICE

1.1 Reliance on drafts

You agree that no reliance shall be placed on draft reports, draft conclusions or draft advice, whether oral or written, issued by us as they may be subject to further work, revision and other factors which may mean that such drafts are substantially different from any final report or advice issued.

1.2 Scope of advice

Our advice is limited to the particular issue of scope of work for which our advice has been sought and is based on the information provided to us.

1.3 General advice

If general advice is provided, its application to any particular circumstances may be affected by features of those circumstances of which we are not aware. Accordingly, in relation to any particular transaction or context, specific advice should always be sought and all material information provided to us.

1.4 Use and purpose of advice and reports

Any advice given or report issued by us is provided solely for your use and benefit and only in connection with the purpose for which the Services are provided. Unless required by law, you agree not to provide such report to any third party or refer to us or the Services without our prior written consent. We assume no responsibility to any third party to which any advice or report is disclosed or otherwise made available. No copy, extract or quote from it may be made available to any other party without our prior written consent. You may provide a copy, extract or quote from the report:

- (a) to your advisors and consultants; or
- (b) as required by law.

2 INTELLECTUAL PROPERTY

Intellectual property rights in all SPCA materials and methodologies utilised in the Engagement or incorporated into a report or any other materials created or provided remain vested in SPCA.

3 INFORMATION AND ASSISTANCE

3.1 Provision of information and assistance:-

The success of the Services is dependent on your timely co-operation, including:

- (a) providing the materials and information we reasonably require from time to time for the Services, and (if stated in your brief, our proposal, or our Terms) your staff to work with us;
- (b) ensuring that appropriate back-up, security and virus checking procedures are in place for any computer facilities you provide;
- (c) making senior executives available for consultation on request;
- (d) providing reasonable working facilities for us;
- (e) making decisions promptly, to facilitate the performance of the Services; and
- (f) where required, promptly arranging access for us to third party premises.

3.2 Estimates of Time and Fees

Estimates of time for completion of the Services are given on the assumption that we receive this co-operation and commitment from employees in your organisation. If you do not provide, or delay in providing that co-operation, you agree to pay us any additional consulting fees and expenses which may result.

3.3 Need for information

You agree to use reasonable skill, care and attention to ensure that all information we may reasonably require is provided on a timely basis and is accurate and complete. You must notify us immediately if you subsequently learn that the information provided is incorrect or inaccurate or otherwise should not be relied upon.

3.4 Commercial decisions

You remain responsible for any commercial decisions that you make, and in taking such decisions regard must be had to the restrictions on the scope of our work and to the other factors, commercial or otherwise, or which you and your other advisors are, or should be, aware from sources other than our work.

3.5 No notice of information

You agree that, for the purposes of carrying out our responsibilities in this Engagement, we shall not be treated as having notice of information which may have been provided to individuals within this firm who are not involved in this Engagement.

3.6 Responsibility for information provided

Any reports issued or conclusions reached by us shall be based upon information provided by and on your behalf and we shall not be verifying its accuracy (unless we have expressly agreed or are required at law to do so). Accordingly, we assume no responsibility and make no representation with respect to the accuracy or completeness of any information or material provided by you or on your behalf. To the extent that any such information is inaccurate or incomplete, this could have a material effect upon the conclusions in our report.

3.7 Verbal Advice

Informal verbal advice may be given from time to time. If you intend to rely on any material verbal advice, you should seek confirmation in writing. We do not accept liability for informal verbal advice for which insufficient information is provided, which is not in proper context and/or is not confirmed in writing.

4 TAX ADVICE

4.1 Change in transactions

Management of tax liabilities is best achieved by advance planning. It is your responsibility to advise us in good time of any proposed transactions or anticipated changes in transactions.

4.2 Review of advice

It is important that you ask us to review any advice already given if a transaction is delayed, or is to be repeated, or if an apparently similar transaction is to be undertaken. Our original advice may not be applicable or appropriate in such circumstances.

4.3 Advice based on current law

Any advice on tax planning arrangements will be based on the law and its interpretation by relevant authorities as it stands at the time the advice is provided.

4.4 Challenge by tax authorities

In our advice, we may indicate areas of risk and possible exposure to challenge by relevant tax authorities and the means by which such risk may be mitigated. Inevitably, it is not possible to guarantee that the tax authorities will not challenge a transaction nor to guarantee the outcome if such a challenge is raised.

4.5 Abbreviated advice

If, at your request, we provide our advice in an abbreviated format or timescale, you acknowledge that you will not receive all the information you would have done had we provided a full written report or had more time in which to carry out the work.

4.6 Non-Australian matters

SPCA will not be providing non-Australian advice at any time, which includes non-Australian tax advice, or advice in relation to the laws and requirements of any jurisdiction other than Australia. To the extent that any matters relate to countries other than Australia, and verbal or written comments are made or provided by SPCA, you acknowledge that:

- (a) such comments or advice are not and will not constitute advice or Services rendered under this Engagement;
- (b) such comments or advice cannot and will not be relied upon by you or any other person for any purpose;
- (c) to the extent that you require such advice, it would be obtained from another supplier, and
- (d) SPCA shall have no responsibility for those comments or that advice, and any reliance by you or any other person in relation to those comments or advice.

5 CONFLICTS

We have not identified any conflict which would prevent us from providing Services to you. If circumstances arise which may create an actual or potential conflict of interest, we will contact you as soon as possible to discuss.

6 FEES AND ADDITIONAL SERVICES

6.1 Fees

Our fees (which unless otherwise specified are in Australian dollars) will be charged on the basis set out in the letter of engagement.

6.2 Variation of Services

Either party may request changes to the Services. We shall work with you to consider and, if appropriate, to vary any aspect of the Engagement, subject to payment of reasonable additional fees and a reasonable additional period to provide any additional Services. Any variation to these Terms must be agreed in writing.

6.3 Payment of fees

SPCA's terms of trade are strictly fourteen (14) days net. If you dispute your invoice, you must raise this dispute with us within 14 days from your receipt of the invoice. After 14 days of non-payment of your invoice, we will assume that you have accepted and acknowledged this debt. Any invoice that remains unpaid beyond our normal terms of trading will be subject to interest being charged on the account at the rate of 8% per annum above the cash rate target announced by the Reserve Bank of Australia from time to time, calculated on a daily basis.

If we find it necessary to place your overdue account with our external debt collection agency for collection of monies owing, then you agree to pay fees, charges, disbursements and commission at the normal rates that we are charged by our external debt collection agency in the course of collecting monies owing to us. We shall also have the right to charge you for our out of pocket expenses including legal fees, postal charges, photocopying, telephone calls and State and Federal taxes including GST. We may suspend provision of the Services to you until all sums due are paid to us in full.

6.4 Responsibility for other parties

You are solely responsible for the work and fees of any other party engaged by you to participate in the Engagement regardless of whether such party was introduced to you by us. Except as otherwise agreed, we shall not be responsible for providing or reviewing specialist advice or services including legal, regulatory, accounting or taxation matters, due diligence or any other investigative services.

6.5 Engagement of Other Advisors

Where you request us to engage other advisers on your behalf, whether other professional consultants, or other accounting advisors in other jurisdictions, or otherwise, you agree that we do so strictly as your agent, and on the basis that you assume full responsibility and liability for all costs and fees applicable, and that you agree that we are not responsible in any way for the quality, content or effect of that advice, and you specifically release us from all liability arising from that advice unless otherwise specifically agreed in writing, we are entitled to rely on the advice obtained from those third parties, and are not obliged in any way to question or consider that advice, and the limitations of liability set out in the Terms apply to any liability arising from or connected with that advice.

6.6 Multiple Clients

If the matter relates to work to be undertaken for 2 or more persons or entities (whether jointly or severally), each of them is jointly and severally liable to pay our fees and disbursements, regardless of whether we may, at your request or for any other reason:

- (a) direct our accounts or statements to only one of them or to a third party; or
- (b) obtain instructions in relation to the daily conduct of the matter from only one of them or from a third party, and regardless of any arrangements that may be in place between you.

6.7 Save as expressly provided, a person who is not a party to this Engagement shall have no right to enforce any of the Terms.

6.8 GST

Our professional fees and disbursements are inclusive of GST, unless otherwise stated. In addition to the professional fees and disbursements, you must pay GST of 10% on those amounts, if applicable. Our tax invoice will include details of GST charged.

7 CONFIDENTIALITY AND DISCRETION

7.1 Neither SPCA nor you will disclose confidential information about the other without the other's consent. Confidential information includes but is not limited to any proposal or tender document, information, trade secrets, methodologies or documents that are not in the public domain. Exceptions to this obligation are disclosures to legal advisors, disclosures required by law and professional standards and disclosures necessary for the proper and efficient performance of Services as set out in the Terms.

7.2 We may disclose information to any other SPCA Pty Ltd related entities or use it for internal quality reviews.

7.3 During the course of our work we may disclose information to other service providers such as external auditors, actuaries, bank managers, bookkeepers, contractors, financial planners, IT professional, lawyers, mortgage brokers, stock brokers or similar. From time to time we may engage and disclose information to employees and/or contractors based within and outside Australia to assist us to provide Services to you.

7.4 During the course of our work we may use the latest cloud technology such as MYOB Essentials, Xero, Dropbox, Google Drive, Microsoft 360 and HandiSoft programs or similar. Thus your data may be stored on external servers. You consent to this.

7.5 SPCA and other major accounting firms are subject to the Quality Control Review Program conducted by Chartered Accountants Australia and New Zealand ("CAANZ"). CAANZ conducts regular reviews to ensure that its members

comply with professional standards. By accepting our Terms you acknowledge that, if requested, our files relating to this Engagement will be made available to CAANZ under their program. We will advise you separately should this occur and the same strict confidentiality requirements apply under this program as they apply to us.

8 TERMINATION

8.1 You may terminate our Engagement at any time by providing written notice to us.

8.2 We may end our Engagement at any time by providing written notice to you in any of the following situations:

- (a) if you do not pay our invoices, or the invoices of third parties, within the time specified for payment;
- (b) if we become aware of a circumstance that creates an actual or potential legal or commercial conflict of interest or duty in our continuing to act;
- (c) if you fail to reply to correspondence, return phone calls or respond reasonably to requests for instructions;
- (d) there is a breakdown in our relationship such that we consider we cannot continue to act for you; or
- (e) for any other just cause by providing reasonable notice to you.

8.3 Regardless as to whether the Engagement is terminated prior to the completion of the Services, SPCA will be entitled to be paid for work that has been completed or expenses incurred.

8.4 Actions following termination:

- (a) each party shall upon written request return all property and documentation that is in its possession (provided that each party shall be entitled to retain one copy of such documents that it requires to maintain a professional record of its involvement in the Engagement);
- (b) you shall immediately pay all fees and expenses due in respect of the Services provided up to the date of termination.

8.5 Accrued rights

Termination shall be without prejudice to any accrued rights of both parties.

8.6 Continuation of Terms

The Terms which expressly or by implication are intended to survive its termination or expiry will survive and continue to bind both parties.

9 LIMITATION OF LIABILITY

9.1 SPCA will use reasonable skill and care in the provision of the Services.

9.2 To the extent permitted by law, SPCA excludes all warranties, conditions or terms, other than those expressly set out in these Terms including, but not limited to, all warranties, conditions or terms implied in fact or by law. Nothing in this Clause has the effect of excluding, restricting or modifying any non-excludable statutory condition, warranty, guarantee, right, remedy or other benefit that is preserved by the Competition and Consumer Act 2010 (Cth) (or any other legislative provision).

9.3 Where SPCA is not entitled to exclude a warranty, condition or term implied in fact or by law, and to the extent permitted by law, SPCA's liability for breach of any such warranty, condition or term is limited to:

- (a) in the case of Services, either the resupply of the Services or payment of the reasonable cost of having the Services resupplied (at the option of SPCA unless the law requires otherwise); and
- (b) in the case of documentary deliverables or materials, either the resupply of the deliverables or materials or reasonable payment of the cost of having the deliverables or materials resupplied (at the option of SPCA unless the law requires otherwise).

9.4 In all instances, other than as expressly set out in these Terms, the total aggregate liability of SPCA to the Client for loss or damage (including indirect and consequential loss or damage), caused by, resulting from, or in relation to the Services, including whether arising from breach of contract, negligence, or any other tort, in equity or otherwise, and whether or not SPCA was advised of the possibility of such loss or damage, is limited (to the extent permitted by law) to an amount equal to five times the fees paid by the Client to SPCA in respect of the Services to which the claim relates.

9.5 Where there is more than one party to this Engagement (other than us) the limit of liability will have to be allocated among you. It is agreed that, save where the allocation is expressly stated in our engagement letter, such allocation will be entirely a matter for you and you shall be under no obligation to inform us of the allocation. If (for whatever reason) no such allocation is agreed, you shall not dispute the validity, enforceability or operation of the limit of liability on the ground that no such allocation was agreed.

9.6 Our liability to you in respect of breach of contract or breach of duty or fault or negligence or otherwise whatsoever arising out of or in connection with this Engagement shall be limited to that proportion of the loss or damage (excluding interest and costs) suffered by you, which is ascribed to us by a court of competent jurisdiction allocating proportionate

responsibility to us having regard to the contribution to the loss and damage in question of any other person responsible and/or liable to you for such loss and damage. This provision shall have no application to any liability for death or personal injury nor to any liability arising as a result of fraud on our part (or for which we are vicariously liable) nor to any liability which cannot lawfully be excluded or limited. For the purpose of assessing the contribution to the loss and damage in question of any other person pursuant to this clause 9.6, it is agreed that no account shall be taken of any limit imposed or agreed on the amount of liability of such person by any agreement (including any settlement agreement) made before the loss and damage in question occurred.

- 9.7 The Client agrees that, where the Professional Standards Act 2004 (SA) or similar legislation in any state or federally (“the Act”) applies to limit the liability of SPCA, it overrides any clause in these Terms that provides for a limit of liability in excess of the amounts provided by the Act, but does not override any clause that provides for a limit of liability below the amounts provided by the Act.

10 INDEMNITY

- 10.1 You indemnify SPCA and its directors and employees from and against any loss, expense, damage or liabilities (or actions that may be asserted by any third party) that may result from any third party claims arising out of or in relation to the provision of the Services or any use by you of any deliverable item under this Engagement and will reimburse SPCA for all costs and expenses (including legal fees on a solicitor client basis) incurred by SPCA in connection with any such action or claim.
- 10.2 In any claim against us for loss, the loss will be proportionately reduced by the extent of your contribution to that loss.
- 10.3 Where we are engaged as company auditors of the Client, this indemnity shall not apply to audit services provided under that engagement.

11 WARRANTIES

You accept and acknowledge that, subject to any statement made in these Terms, we have not made any warranties or guarantees of any nature in respect of the Services or satisfactory conclusion of the Services or with respect to the economic, financial or other results which you may experience as a result of the provision of the Services.

12 GOVERNING LAW AND DISPUTES

12.1 Applicable law

These Terms shall be governed by and interpreted in accordance with the laws of the State of South Australia and the Commonwealth of Australia. Any proceeding brought in the Federal Court of Australia must be instituted in its South Australian Registry. The parties irrevocably waive any right they may have to object to any action being brought in those Courts, to claim that the action has been brought to an inconvenient forum or to claim that those Courts do not have jurisdiction.

12.2 Dispute Resolution

If any dispute arises between you and us we will attempt to resolve the dispute in good faith by senior level negotiations. Where both of us agree that it may be beneficial, we will seek to resolve the dispute through mediation.

11.3 Claims to be made against us

By engaging us you agree that any claim of any sort whatsoever arising out of or in connection with this engagement shall not be brought personally against any person involved in the performance of this engagement (whether actual or deemed servants or agents of us or not), and you agree not to bring any proceedings of any sort whatsoever arising out of or in connection with this engagement in any jurisdiction against any associate, director or staff, but will maintain any action only against SPCA Pty Limited.

13 MISCELLANEOUS PROVISIONS

13.1 Validity of these Terms

If any provision of these Terms is invalid, unenforceable or illegal, in whole or in part, such provision shall be read down to the extent necessary to avoid that effect. If that is not possible, that provision must be excluded from these Terms but only to the extent necessary to avoid that effect. The remainder of these Terms continue to be valid and enforceable, provided always that if any such deletion substantially affects or alters the commercial basis of these Terms, the parties shall negotiate in good faith to amend and modify them as may be necessary or desirable in the circumstances.

13.2 Address for service

Any written notice to be given to a party may be delivered in person, by letter or by email or facsimile transmission, to our address, clearly marked for the attention of the engagement Director, appearing in the letter of engagement in the case of notices to us, and to the address last notified by you in the case of notices to you.

13.3 Actions required by law

Nothing in the Terms shall prevent us from taking any such action as may be required by law or statute or to comply with the regulations of any relevant professional body.

13.4 Force majeure

Neither of us will be liable to the other for any delay or failure to fulfil obligations caused by circumstances outside our reasonable control. If such reasons continue to prevent performance of either party's duties and obligations for a period of more than 60 days, we will consult each other for the purpose of agreeing what action should be taken.

13.5 ASIC/ATO/ASX notices

If we receive any legally enforceable notice or demand issued by any third party including the ASIC, ATO, ASX, any government statutory body or instrumentality, any court or tribunal in relation to or in connection with this Engagement, you agree to pay our reasonable professional costs and expenses (including solicitor client expenses) in complying with such notice or demand to the extent that our costs and expenses are not recovered or recoverable from the party issuing the notice or demand.

13.6 Working for other clients

We will not be prevented or restricted by anything in the Terms from providing services for other clients.

13.7 Assignment

SPCA may without the consent of the Client assign or novate this Engagement to a successor to the business of SPCA to which this Engagement relates.

13.8 Electronic communication

We may communicate with you electronically. We may issue documentation to you electronically to obtain your authorisation to lodge electronic documents with government authorities. Electronically transmitted information cannot be guaranteed to be secure or error free and it may be adversely affected or unsafe to use. We do not accept any liability in respect of any error or omission arising from or in connection with the electronic communication of information to you. Please let us know if you do not want us to communicate electronically with you.

13.9 Destruction of Files

After the conclusion of your matter, you may leave papers to which you are entitled in our possession. You authorise us to destroy all files and records relating to a matter, including papers that you have not retrieved, after 7 years from its completion, as is our normal practice. This does not apply to titles, deeds and wills.

If you wish to retrieve papers or documents to which you are entitled or request us to transfer your file, we reserve the right to image and retain or photocopy your file and all related documents.

13.10 Occupational Health & Safety

From time to time during our Engagement, we may undertake Services at your premises. When SPCA staff are working at your premises, it is expected that you will provide us with a safe working environment.

14 NON-POACH / NON-SOLICITATION OF SPCA STAFF

14.1 Neither you, nor we, nor our respective associated entities, (companies, trusts, partnerships) will, without each other's prior consent:

- (a) offer employment or any engagement to staff of each other;
- (b) approach or solicit each other's staff with a view to any employment or engagement;
- (c) interfere or seek to interfere, directly or indirectly, with the relationship with each other's staff;
- (d) during the term of this Engagement or during the period of twelve (12) months after the termination or expiry of this Engagement.

14.2 In this clause "staff" includes employees and contractors.

14.3 We and you agree that the prohibitions and restrictions set out in this clause are:

- (a) reasonable in the circumstances and necessary to protect our respective goodwill; and
- (b) are material to our decision to provide Services to you and your decision to request Services.

15 PRIVACY OF PERSONAL INFORMATION

15.1 Collection Statement

In the course of providing Services to you, we will collect personal and other information about you. This information may be shared between our related entities and may also be disclosed to third parties where necessary to provide you with Services. These third parties may include your staff, family members, your associated entities, government departments and other professional advisors. It may also be necessary to disclose personal information about you as a result of a legal requirement. We may also use this information to inform you of services we provide and of other professional developments.

If you would like to update or access any personal information we hold about you or if you have any queries about this, please contact our privacy officer, Mr Swai Phie, on (08) 7087 2159.

By engaging us to provide services, you consent to the collection and disclosure of personal information on these Terms.

15.2 Disclosure by you of personal information to us in the course of our Engagement is subject to the Privacy Act 1988 (“The Privacy Act”). Accordingly, the Services are provided on the basis that you will only disclose personal information about an individual to us:

- (a) for a purpose related to the performance of the Services;
- (b) provided you have made all disclosures required under the Privacy Act;
- (c) provided you have obtained any consents required under the Privacy Act; and
- (d) provided to do so would not otherwise breach the Privacy Act.

15.3 As we rely on you to fulfil the obligations in clause 15.2, you will indemnify SPCA, its directors and staff, against any claim, loss or expense resulting from your failure to make any disclosure or obtain any consent required under the Privacy Act or otherwise to comply with the Privacy Act.

15.4 You also authorise us to use and disclose information supplied to us to your staff, advisors, your associated and related entities and family members for the purpose of the Services and ancillary services, except to the extent you require us (in writing) not to disclose.

15.5 Credit Reports

The Privacy Act prohibits us from obtaining credit references from credit reporting agencies without the consent of the party concerned. Like most businesses, we reserve the right to obtain credit reports on our clients. If you instruct us to act for you, you consent to us obtaining a credit report in relation to you. We will not disclose the contents of that report to anyone else. This is a matter which we must now raise with all of our clients, considering the provisions of the Privacy Act. It is not directed specifically to you or to anyone else.